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Revenue Canada
Customs, Excise and Taxation

Revenu Canada
Accise, Douanes et Impôt

1993

102

Taxation Statistics

Statistiques fiscales



Analyzing the Returns of
Individuals for the
1991
Taxation Year and
Miscellaneous Statistics

Analyse des déclarations
des particuliers pour
l'année d'imposition
1991
et statistiques diverses



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Revenue Canada - Customs, Excise and Taxation
Revenu Canada - Accise, Douanes et Impôt

Taxation Statistics

1993 Edition

Statistiques fiscales

Édition 1993

Analyzing 1991 T1 individual tax returns
and
miscellaneous statistics

Analyse des déclarations de revenus des particuliers T1 de 1991
et
statistiques diverses

The Honourable David Anderson
Minister of National Revenue

L'honorable David Anderson
Ministre du Revenu National

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Table of Contents

Part I

Introduction - Other products and services	6
Major changes for the 1991 taxation year	10
Statistical sample and coverage - Data capture	12
- Confidentiality procedures	14

Part II - Basic Tables

Description of tables in Part II	18
Major classification variables	36
Basic Table 1 - General Statement by Province and Territory of Taxation	47
Basic Table 2 - All Returns by Total Income Class	48
Basic Table 2A - Taxable Returns by Total Income Class	72
Basic Table 3 - All Returns by Occupation	94
Basic Table 3A - Taxable Returns by Occupation	106
Basic Table 4 - All Returns by Age and Sex	118
Basic Table 4A - Taxable Returns by Age and Sex	132
Basic Table 5 - All Returns by City or Place of Residence	146
Basic Table 5A - Taxable Returns by City or Place of Residence	168
Basic Table 6 - All Returns by Marital Status and Number of Dependants	190
Basic Table 6A - Taxable Returns by Marital Status and Number of Dependants	196
Basic Table 7 - All Returns by Age, Sex, Total Income Class, and Occupation	202
Basic Table 8 - All Returns by Occupation and Total Income Class	218
Basic Table 9 - Distribution of Gross and Net Income by Province, Territory, and Income Type	230
Basic Table 10 - All Returns by Personal Amounts and Total Income Class	232
Basic Table 11 - All Returns with Allowed Child Care Expenses	234
Basic Table 12 - All Returns with Taxable Capital Gains by Total Income Class and by Occupation	236
Basic Table 13 - Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class	240
Basic Table 13 (supplementary) - Additional Child Tax Credit Items by Family and Filer Net Income Class	252
Basic Table 14 - Selected Items by Total Income Class	254
Description of items in Part II	260
Facsimiles of 1991 individual income tax return forms	287

Part III - Summary Tables

Description of tables in Part III	324
Summary Table 1 - Returns by Selected Cities - 1991	326
Summary Table 2 - All Returns by Total Income Class - 1991	328
Summary Table 3 - All Returns by Occupation - 1991	329
Summary Table 4 - All Returns by Age and Sex - 1991	330
Summary Table 5 - All Returns by Marital Status and Number of Dependants - 1991	331

Part IV - Statistics by Locality

Description of tables in Part IV	334
Geographic Table 1 - All Returns by Counties or Census Divisions, and Selected Localities	336
Geographic Table 2 - Additional Localities Not Tabulated Elsewhere	350

Part V - Historical Tables and Graphs

Description of tables in Part V	356
Historical Graph 1A - Number of Returns Filed for Selected Years - 1960 to 1991	364
Historical Graph 1B - Total Income, Taxable Income, and Total Tax Assessed for All Returns - 1960 to 1991	364
Historical Table 1 - Yearly Record of Returns Filed 1955 - 1991	365
Historical Table 2 - Yearly Distribution of Taxable Returns by Total Income Class 1955 - 1991	366
Historical Graph 2 - Distribution of Taxable Returns by Income Class for Selected Years - 1975 to 1991	368
Historical Table 3 - Yearly Distribution of Taxable Returns by Age and Sex 1963 - 1991	370
Historical Graph 3 - Taxable Returns by Age for Selected Years - 1970 to 1991	374
Historical Graph 4 - Taxable Returns by Province for Selected Years - 1960 to 1991	375
Historical Table 4 - Yearly Distribution of Taxable Returns by Province 1955 - 1991	376
Historical Table 5 - Statement of Annual Net Collections 1950-1992	378

Table des matières

Partie I

Introduction - Autres produits et services	7
Principaux changements pour l'année d'imposition 1991	11
Échantillon - Saisie de données	13
- Règles de confidentialité	15

Partie II - Tableaux de base

Description des tableaux de la Partie II	19
Principales variables de classement	37
Tableau de base 1 - État général par province et territoire d'imposition	47
Tableau de base 2 - Toutes les déclarations selon le palier de revenu total	48
Tableau de base 2A - Déclarations imposables selon le palier de revenu total	72
Tableau de base 3 - Toutes les déclarations selon l'occupation	94
Tableau de base 3A - Déclarations imposables selon l'occupation	106
Tableau de base 4 - Toutes les déclarations selon l'âge et le sexe	118
Tableau de base 4A - Déclarations imposables selon l'âge et le sexe	132
Tableau de base 5 - Toutes les déclarations selon la ville ou le lieu de résidence	146
Tableau de base 5A - Déclarations imposables selon la ville ou le lieu de résidence	168
Tableau de base 6 - Toutes les déclarations selon l'état civil et le nombre de personnes à charge	190
Tableau de base 6A - Déclarations imposables selon l'état civil et le nombre de personnes à charge	196
Tableau de base 7 - Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation	202
Tableau de base 8 - Toutes les déclarations selon l'occupation et le palier de revenu total	218
Tableau de base 9 - Répartition du revenu brut et du revenu net par province, par territoire et par type de revenu	230
Tableau de base 10 - Toutes les déclarations selon les montants personnels et le palier de revenu total	232
Tableau de base 11 - Toutes les déclarations faisant état de frais de garde d'enfants admissibles	234
Tableau de base 12 - Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation	236
Tableau de base 13 - Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant	240
Tableau de base 13(Supplémentaire)- Postes additionnels pour le crédit d'impôt pour enfants selon le palier de revenu net de la famille et du déclarant	252
Tableau de base 14 - Postes choisis selon le palier de revenu total	254
Description des postes de la Partie II	260
Fac-similés de déclarations de revenus des particuliers de 1991	287

Partie III - Tableaux récapitulatifs

Description des tableaux de la Partie III	325
Tableau récapitulatif 1 - Déclarations - Villes choisies - 1991	326
Tableau récapitulatif 2 - Toutes les déclarations selon le palier de revenu total - 1991	328
Tableau récapitulatif 3 - Toutes les déclarations selon l'occupation - 1991	329
Tableau récapitulatif 4 - Toutes les déclarations selon l'âge et le sexe - 1991	330
Tableau récapitulatif 5 - Toutes les déclarations selon l'état civil et le nombre de personnes à charge - 1991	331

Partie IV - Statistiques géographiques

Description des tableaux de la Partie IV	335
Tableau géographique 1 - Toutes les déclarations par comtés ou divisions de recensement et endroits choisis	336
Tableau géographique 2 - Autres localités non comprises dans les autres tableaux	350

Partie V - Tableaux et graphiques historiques

Description des tableaux de la Partie V	357
Graphique historique 1A - Nombre de déclarations produites pour les années choisies - 1960 à 1991	364
Graphique historique 1B - Revenu total, revenu imposable et impôt total établi pour toutes les déclarations - 1960 à 1991	364
Tableau historique - Relevé annuel des déclarations produites - 1955 à 1991	365
Tableau historique 2 - Répartition annuelle des déclarations imposables selon le revenu total - 1955 à 1991	366
Graphique historique 2 - Répartition des déclarations imposables selon le palier de revenu pour les années choisies - 1975 à 1991	368
Tableau historique 3 - Répartition annuelle des déclarations imposables selon l'âge et le sexe - 1963 à 1991	370
Graphique historique 3 - Déclarations imposables selon l'âge pour les années choisies - 1970 à 1991	374
Graphique historique 4 - Déclarations imposables par province pour les années choisies - 1960 à 1991	375
Tableau historique 4 - Répartition annuelle des déclarations imposables selon la province ou le territoire - 1955 à 1991	376
Tableau historique 5 - État des rentrées annuelles nettes - 1950 à 1992	378

Part I

Introduction

This is the 48th edition of *Taxation Statistics*, Revenue Canada's annual report of data on individual income tax returns. Commonly referred to as the "Green Book," this publication provides a detailed profile of Canadian taxfilers. We have based each edition of the publication on the returns filed in the previous year. Thus, the 1993 edition has information on all the returns for the 1991 taxation year that were filed in 1992.

First published in 1946, the book is distributed to the news media, libraries, Members of Parliament, officials of federal, provincial and municipal government departments, private researchers, and others.

To make this year's version more user-friendly, we have divided it into five parts. However, we have kept the same table numbers as we used in past editions. In Part I we detail the changes for the 1991 taxation year, describe other taxation statistics that are available, and provide information on the statistical sample used and how we collected the data. In Part II we give the tables of statistics developed from a sample of Canadian tax returns. As in previous years, we describe each table at the start of each part, and give information on the methods we used to produce the tables. We describe items 1 through 65 at the end of Part II and in the same place you will find a copy of the *Special* return and the *General* return.

In Part III we have printed the summary tables taken from the material in Part II. In Part IV we present two tables that cover the statistics by locality. For all provinces and territories, the first table gives either the census divisions, or counties, towns, and cities. In Table 2 of this part we provide income traits of towns not mentioned elsewhere. As in the past, we have described the tables at the start of this part. In Part V we have listed some historical statistics.

Other products and services

In addition to publishing *Taxation Statistics*, we offer the data for the majority of our tables on diskette. The data files on diskettes have comma-separated values, structured in a matrix-like format with no headings or stubs. We also provide, on request, copies of tables not published in this book. They are:

By province and territory - We can furnish Tables 2 through 14 (except Tables 5 and 9 which already provide this breakdown) by province and territory.

Partie I

Introduction

La présente publication est la 48^e édition de *Statistiques fiscales*, rapport annuel de Revenu Canada sur les données des déclarations de revenus des particuliers. Connue sous le nom de «Livre Vert», cette publication établit de façon détaillée le profil des contribuables canadiens. Chaque édition de la publication se fonde sur les déclarations produites au cours de l'année qui précède. Ainsi, l'édition de 1993 comporte des renseignements sur toutes les déclarations de l'année d'imposition 1991 qui ont été produites en 1992.

Publié pour la première fois en 1946, ce livre est distribué aux médias d'information, aux bibliothèques, aux députés, aux fonctionnaires fédéraux et provinciaux ainsi qu'aux fonctionnaires municipaux, aux chercheurs privés, et autres.

Pour que l'édition de cette année soit plus facile à utiliser, nous l'avons divisée en cinq parties. Toutefois, nous avons gardé les mêmes numéros de tableaux que dans les éditions antérieures. Dans la partie I, nous présentons de façon détaillée les changements pour l'année d'imposition 1991, d'autres statistiques fiscales offertes, ainsi que des renseignements sur l'échantillon statistique utilisé et sur la façon dont nous avons procédé pour rassembler les données. Dans la partie II, nous présentons les tableaux statistiques élaborés à partir d'un échantillon de déclarations de revenus canadiennes. Comme par les années passées, nous décrivons au début de chaque partie les tableaux qui s'y trouvent et nous donnons des renseignements sur les méthodes que nous avons utilisées pour produire ces tableaux. À la fin de la partie II, nous décrivons les postes 1 à 65; il y a également un exemplaire de la déclaration *Spéciale* et un exemplaire de la déclaration *Générale*.

Dans la partie III se trouvent les tableaux récapitulatifs établis à l'aide des données de la partie II. Dans la partie IV, nous présentons deux tableaux qui regroupent les statistiques par localités. Pour chaque province ou territoire, le premier tableau présente soit les divisions de recensement, soit les comtés et villes petites et grandes. Dans le tableau 2 de cette partie, nous présentons les particularités fiscales de petites villes qui n'ont pas été mentionnées ailleurs. Comme par le passé, il y a une description des tableaux au début de cette partie. Dans la partie V se trouve une liste de statistiques historiques.

Autres produits et services

Vous pouvez vous procurer les données de la plupart de nos tableaux sur disquette. Les fichiers de données sont constitués de valeurs séparées par des virgules et structurées selon une disposition matricielle. Les tableaux sur disquette ne comprennent pas d'en-têtes ni de descriptions de lignes. Vous pouvez également obtenir sur demande un exemplaire des tableaux suivants que nous n'avons pas publiés dans la présente publication.

Tableaux provinciaux et territoriaux - Vous pouvez obtenir les tableaux 2 à 14, à l'exception des tableaux 5 et 9, de la présente publication pour chaque province et pour chaque territoire. Nous avons déjà divisé les tableaux 5 et 9 par province et territoire.

Statistics by locality

We can also supply tables that present statistics for each Canadian locality that has at least 10 taxfilers. We grouped these tables according to Statistics Canada's Standard Geographical Classification (SGC). In contrast to most of the tables in this publication, which are based on a sample, we produced the locality code statistics from a computer file containing all returns.

By total income class - From our data, we can provide tables by total income class (up to the "\$250,000 and over " class) for all returns filed, for each sex, and for Canadian cities with the highest average incomes.

By source of income - We can print tables by source of income for returns with or without tax payable. We use the following sources of income:

- employment income;
- pension income;
- investment income;
- self-employment income; and
- income from other sources.

Your opinion counts!

We update this publication annually. If you have any questions, comments or suggestions, please call us at (613) 957-7387, fax (613) 941-6778, or write to us at the following address:

Personal Taxation Statistics Section
Statistical Services Division
Revenue Canada - Customs, Excise and Taxation
Ottawa, Ontario
K1A 0L8

Tableaux par codes de localité

Vous pouvez également obtenir des tableaux qui présentent des statistiques pour chaque localité canadienne comptant au moins 10 déclarants. Nous avons regroupé les localités selon la classification géographique type (CGT) de Statistique Canada. Veuillez noter que nous produisons les statistiques par codes de localité à partir d'un fichier informatique contenant toutes les déclarations; nous ne les tirons donc pas d'un échantillon comme nous le faisons pour la majorité des tableaux présentés dans cette publication.

Tableaux selon le palier de revenu total - À partir de nos données, nous pouvons établir des tableaux en fonction du palier de revenu total, et ce, jusqu'à un palier de 250 000 \$ et plus, pour les femmes, pour les hommes, pour tous les déclarants et pour les villes canadiennes où les revenus moyens sont les plus élevés.

Tableaux selon la source de revenu - Tant pour les déclarations avec impôt à payer que pour celles sans impôt à payer, nous pouvons imprimer des tableaux selon la source de revenu. Nous utilisons les sources de revenus suivantes :

- le revenu d'emploi;
- le revenu de pensions;
- le revenu de placements;
- le revenu tiré d'un travail indépendant;
- le revenu d'autres sources.

Faites-nous part de vos suggestions!

Nous révisons cette publication chaque année. Si vous avez des questions, des suggestions ou des commentaires, n'hésitez pas à nous les transmettre. Vous pouvez nous téléphoner au (613) 957-7387, communiquer avec nous par télécopieur au (613) 941-6778 ou nous écrire à l'adresse suivante :

Statistiques fiscales des particuliers
Division des services statistiques
Revenu Canada - Accise, Douanes et Impôt
Ottawa (Ontario)
K1A 0L8

Major changes for 1991 taxation year

I) 1991 tax return

For the 1991 tax returns, the following six changes affect the tables:

Line 229 - Artists' employment	As an employee, an artist may deduct, up to certain limits, expenses paid to earn income from artistic activities.
Line 316 - Disability amount	The disability amount you may claim has increased from \$3327 to \$4118.
Line 322 - Education amount	Students who are enrolled full-time in a distance education program or a correspondence course may now be eligible for the education amount.
Line 330 - Medical expenses	More allowable medical expenses are now permitted, including the cost of a part-time attendant in the home.
Line 419 - Federal individual surtax	Individuals must pay a federal individual surtax of 5% of their federal tax payable. If, however, the federal tax payable is greater than \$12,500, an extra surtax of 5% for a total of 10% must be paid on the excess.
Line 444 - Child tax credit	The child tax credit is increased to \$585 from \$575, and the supplement for children under seven is increased to \$207 from \$203.

II) Tables

Since 1990 was the last year for the federal sales tax credit, we could not produce Table 14 - Federal Sales Tax Credit by Marital Status, Number of Dependants and Net Income Class. As a result, the table titled "Selected Items by Total Income Class" (Basic Table 15 in the 1992 edition) is now Table 14 in Part II.

Principaux changements pour l'année d'imposition 1991

I) Déclarations de revenus de 1991

Pour les déclarations de revenus de 1991, les six changements suivants ont une incidence sur les tableaux :

Ligne 229 - Frais des artistes qui sont employés

Dans certains cas, un artiste peut déduire les frais qu'il a payés pour gagner un revenu d'emploi provenant de certaines activités artistiques.

Ligne 316 - Montant pour personnes handicapées

Le montant de la déduction que vous pouvez demander pour 1991 est passé de 3327 \$ à 4118 \$.

Ligne 322 - Montant relatif aux études

Dans certains cas, les étudiants inscrits à temps plein à des programmes de formation à distance ou à des cours par correspondance peuvent maintenant avoir droit à ce montant.

Ligne 330 - Frais médicaux

Certaines dépenses, comme la rémunération versée à un préposé aux soins à temps partiel, sont maintenant déductibles.

Ligne 419 - Surtaxe fédérale des particuliers

Un particulier doit payer 5 % de surtaxe sur l'impôt fédéral à payer. Si l'impôt fédéral à payer est supérieur à 12 500 \$, le particulier doit payer un autre 5 % de surtaxe, pour un total de 10 %, sur la tranche qui dépasse 12 500 \$.

Ligne 444 - Crédit d'impôt pour enfants

Le crédit d'impôt pour enfants est passé de 575 \$ à 585 \$, et le supplément pour les enfants ayant moins de sept ans est passé de 203 \$ à 207 \$.

II) Tableaux

Puisque l'année d'imposition 1990 était la dernière année pour le programme de la taxe fédérale sur les ventes, nous n'avons pas présenté le tableau 14, «Crédit d'impôt pour la taxe fédérale sur les ventes selon l'état civil, le nombre de personnes à charge et le palier de revenu net». Par conséquent, le tableau 15, «Postes choisis selon le palier de revenu total», est maintenant le tableau 14 à la partie II.

Statistical sample and coverage

We used a sample to produce these tables and speed up the analysis of returns. We have found our sample to be an accurate reflection of the total picture. In this publication, one taxfiler may represent as many as 1,000 other taxfilers with similar characteristics. However, taxfilers with unique attributes have also been included.

We took the sample 359,857 returns used to produce most of the tables from the results of the first assessment of the 19,050,830 returns that were filed in 1992 for the 1991 taxation year. To group together taxfilers with similar traits, we classified returns by primary source of income, place of residence, tax status, and total income range.

Primary sources of income include employment, investment, farming, fishing, and business and professional work such as that done by self-employed doctors, lawyers, dentists, and accountants.

Place of residence was divided into urban and rural areas. We defined urban areas as locations in a census metropolitan area of 100,000 inhabitants or more, and urban cores we defined as main labour market areas with 10,000 or more inhabitants. Rural areas were all locations not within urban areas.

For tax status and total income range, we grouped taxfilers owing at least one dollar (taxable) into one of four income classes, and those not owing tax into three income classes.

The sample contains 1,050 socio-economic levels (strata) developed from the possible combinations of the three above-mentioned groups, and six special strata covering filers with unusual characteristics.

Data capture

In each of the eight taxation centres, clerks analysed and captured data from the returns in the sample. We took these data from returns, schedules, financial statements and the various information slips. Filers used the following four types of T1 returns for the 1991 taxation year:

- *General*;
- *Special* (condensed and simplified version of the *General*);
- *Short* (return requiring no calculation); and
- *65-Plus* (return for the elderly, requiring no calculation).

You will find copies of these returns on pages 288 to 321. Please refer to them as necessary.

To identify and eliminate errors, we validated and checked the data before including it in the computer file.

Échantillon

Afin d'accélérer l'analyse des demandes et d'obtenir des résultats d'ensemble exacts, nous avons utilisé un échantillon pour préparer les tableaux de cette publication. Dans ces tableaux, un contribuable peut représenter jusqu'à 1 000 autres contribuables ayant des caractéristiques semblables. Toutefois, nous avons également inclus des contribuables ayant des caractéristiques peu communes.

L'échantillon de 359 857 déclarations de revenus que nous avons utilisé pour produire la plupart des tableaux provient des résultats de la première évaluation des 19 050 830 déclarations qui ont été produites en 1992 pour l'année d'imposition 1991. Pour regrouper les contribuables en fonction de caractéristiques semblables, nous avons classé les déclarations selon la principale source de revenu, le lieu de résidence, le statut fiscal et le palier de revenu établi.

La principale source de revenu comprend le revenu d'emploi, le revenu de placements, le revenu agricole ou de pêche, le revenu d'entreprise et le revenu de profession libérale, comme la médecine, la loi, la dentisterie ou la comptabilité.

Le lieu de résidence comprend les régions urbaines et les régions rurales. Les régions urbaines sont les localités regroupées dans une région métropolitaine de recensement comptant 100 000 habitants ou plus, ou un noyau urbain comptant 10 000 habitants ou plus qui est défini comme étant le principal marché du travail. Les régions rurales sont toutes les localités qui ne sont pas comprises dans les régions urbaines.

Aux fins du statut fiscal et du palier de revenu total établi, nous avons classé les contribuables qui ont au moins un dollar d'impôt à payer dans l'un de quatre paliers de revenu et les contribuables n'ayant pas d'impôt à payer dans l'un de trois paliers de revenu.

L'échantillon comprend 1 050 niveaux socio-économiques (strates) qui ont été établis à l'aide des combinaisons possibles des trois critères mentionnés ci-dessus, ainsi que six strates spéciales qui visent les déclarants ayant des caractéristiques peu communes.

Saisie de données

Dans chacun des huit centres fiscaux, des commis ont fait l'analyse et la saisie des données provenant des déclarations faisant partie de l'échantillon. Nous avons tiré ces données des déclarations, des annexes, des états financiers ainsi que des différents feuillets. Les déclarants ont utilisé les quatre déclarations suivantes pour l'année d'imposition 1991 :

- la déclaration *Générale*;
- la déclaration *Spéciale* (version condensée et simplifiée de la déclaration *Générale*);
- la déclaration *Abrégée* (déclaration sans calcul);
- la déclaration *65 Plus* (déclaration sans calcul, destinée aux personnes âgées).

Vous pouvez consulter, au besoin, des exemplaires de ces déclarations aux pages 288 à 321.

Afin de relever et de corriger toute erreur, nous avons validé et vérifié les données avant de les verser au fichier.

With this data-capture system, we can provide you with detailed additional information such as statistics concerning the taxfiler's occupation.

Confidentiality procedures

To keep taxfiler information confidential, we suppressed data that referred to less than 10 taxfilers but included these data in the totals and subtotals. As well, we rounded counts of taxfilers to the nearest multiple of 10, for example, we rounded 104 to 100 and rounded 105 to 110. We also rounded totals and subtotals separately.

Grâce à ce système de saisie de données, nous pouvons vous fournir plus de renseignements détaillés, comme les données relatives à l'occupation d'un déclarant.

Règles de confidentialité

Afin de préserver la confidentialité des données des déclarants, nous avons supprimé les données qui se rapportent à moins de dix déclarants, mais nous les avons incluses dans les totaux et sous-totaux. En outre, nous avons arrondi le nombre de déclarants au multiple de dix le plus près. Par exemple, nous avons arrondi 104 à 100 et 105 à 110. Nous avons également arrondi les totaux et sous-totaux séparément.

Part II

Basic Tables

Description of tables

Partie II

Tableaux de base

Description des tableaux

Part II - Basic Tables

Description of Basic tables in Part II

In this part, basic Tables 2 through 6A, indicate figures for 64 items grouped under source of income, deductions, non-refundable tax credits, and tax payable. In all of these tables, the column of items remains the same and only the classification variables differ. You will find a detailed description of each of these items on pages 260 to 284. For more information on classification variables, please see the section titled "Major classification variables" on pages 36 to 42.

In each table, we provide both the number of filers and the respective dollar amounts. In some cases the total of the figures in the table may not match the shown total due to rounding or editing for confidentiality. Tables 2, 3, 4, 5, and 6 list statistics for all returns, and Tables 2A, 3A, 4A, 5A, and 6A show the figures for taxable returns. You can obtain data on the number of non-taxable returns by subtracting the figures in the "taxable returns" tables (2A, 3A, 4A, 5A, and 6A) from those in the "all returns" tables (2, 3, 4, 5, and 6).

Tables 1, 5, and 9 are the only tables to give data by province and territory (and Tables 1 and 5 for outside Canada). Table 1 shows tax collected by province, by territory, and outside Canada, while Table 5 presents data by city and place of residence and Table 9 gives gross and net income by industry.

Basic Table 1 - General statement by province and territory of taxation

This is the only table which provides data based on the province of taxation instead of province of residence. This table shows tax data by province and territory, and for returns from outside Canada. The column headings are:

- number of returns;
- total income assessed;
- total deductions;
- taxable income assessed;
- total non-refundable tax credits;
- net federal tax payable;
- net provincial tax payable;
- total net tax payable;
- Canada Pension Plan (CPP) contributions by individuals; and
- Unemployment Insurance premiums.

We allocated the data for taxfilers to the province or territory where they lived on December 31, 1991, and to the province or territory they paid their taxes.

For multiple jurisdiction returns (e.g., returns of business people and professionals who earn income in more than one province or territory), we used the taxfiler's place of residence at the time of filing.

Partie II - Tableaux de base

Description des tableaux de base de la partie II

Dans cette partie, les tableaux de base 2 à 6A présentent des données sur les 64 postes ayant trait aux sources de revenus, aux déductions, aux crédits d'impôt non remboursables et à l'impôt à payer. Dans tous ces tableaux, les postes sont les mêmes; seules les variables de classement diffèrent. Vous trouverez une description détaillée de chacun de ces postes aux pages 261 à 285. Pour plus de renseignements sur les variables de classement, reportez-vous à la section intitulée «Principales variables de classement», aux pages 37 à 43.

Dans chaque tableau, nous indiquons à la fois le nombre de déclarants ainsi que le montant en question. Afin de préserver la confidentialité, les nombres ou les montants en dollars, ayant été arrondis ou modifiés, peuvent ne pas arriver aux totaux indiqués quand on les additionne. Les tableaux 2, 3, 4, 5 et 6 donnent les statistiques pour toutes les déclarations, tandis que les tableaux 2A, 3A, 4A, 5A et 6A donnent les statistiques pour les déclarations imposables. Vous pouvez obtenir des données sur les déclarations «non imposables» en soustrayant les éléments des tableaux pour «Déclarations imposables» (2A, 3A, 4A, 5A et 6A) des éléments des tableaux pour «Toutes les déclarations» (2, 3, 4, 5 et 6).

Les tableaux 1, 5 et 9 sont les seuls tableaux qui fournissent des données par province et territoire. Le tableau 1 présente des données par province, par territoire et pour les déclarations venant de l'extérieur du Canada. Le tableau 5 présente des données par ville et par lieu de résidence et le tableau 9 fournit les revenus bruts et nets pour l'industrie.

Tableau 1 - État général par province et territoire d'imposition

Ce tableau est le seul tableau qui présente des données fondées sur la province d'imposition et non sur la province de résidence. Ce tableau renferme des données fiscales par province, par territoire et pour les déclarations venant de l'extérieur du Canada. On y retrouve les éléments suivants :

- le nombre de déclarations;
- le revenu total établi;
- les déductions totales;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net à payer;
- l'impôt provincial net à payer;
- l'impôt total net à payer;
- les cotisations des particuliers au Régime de pensions du Canada;
- les cotisations à l'assurance-chômage.

Nous avons attribué les données pour les déclarants à la province ou au territoire où ils résidaient le 31 décembre 1991 et auquel ils ont payé l'impôt.

Pour les déclarations à administrations multiples (par exemple, les déclarations des gens d'affaires et des membres de profession libérale qui gagnent des revenus dans plus d'une province ou territoire), nous avons utilisé la province de résidence du déclarant à la date de production de la déclaration.

Data on individuals who lived outside Canada on December 31, 1991 appear on a separate line.

Tables 2 and 2A - Returns by total income class

These tables give information based on total income assessed. The tables start with a "Loss and nil" column, and provide figures for various income levels up to the "\$250,000 and over" class. The last column gives a grand total.

Given that certain types of income are not included in total income assessed because they are non-taxable, true economic income may be understated. An overstatement may be caused by other types of income that are grossed-up or gross income (such as dividends grossed-up to 125%). For a description of the income components, refer to Item 28, "Total income assessed," on page 266.

Tables 3 and 3A - Returns by occupation

These tables cover returns for 37 occupation groups.

Tables 4 and 4A - Returns by age and sex

These two tables deal with 14 age groups, beginning with the under-20 age group and ending with the 75 - and - over age group.

Tables 5 and 5A - Returns by city or place of residence

These tables classify tax returns according to the addresses listed on the taxfilers' returns.

Tables 6 and 6A - Returns by marital status and number of dependants

The number of dependants in these tables represents dependent children and other dependants claimed, including those for whom taxfilers claimed the "equivalent-to-married" amount (see Item 42 on page 274).

Table 7 - All returns by age, sex, total income class, and occupation

This table classifies both taxable returns and all returns by age, sex, total income class, and occupation using 10 broad occupation groups. The "Major classification variables" section on pages 36 to 42 tells what information we used from a return to determine the classification of a taxfiler.

This table presents the number of taxfilers in each category, total income assessed, taxable income assessed, non-refundable tax credits, and total tax payable. These items are defined in the same manner as the equivalent items in Tables 2 through 6A, and are described in the "Description of items" in Part II on pages 260 to 284. Please note that the grand total includes taxfilers whose age is not stated.

Table 8 - Returns by occupation and total income class

This table gives information for returns by total income class according to the 37 occupation groups. The sections titled "Income classification" and "Occupation classification" on pages 36 and 38 respectively describe the method used to assign an occupation code and an income range.

Les données sur les particuliers qui résidaient à l'extérieur du Canada le 31 décembre 1991 apparaissent à une ligne séparée.

Tableaux 2 et 2A - Toutes les déclarations selon le palier de revenu total

Ces tableaux fournissent des données fondées sur le revenu total établi. La première colonne des tableaux porte l'en-tête «Perte et néant». Les tableaux fournissent des données pour divers paliers de revenu jusqu'à un maximum de 250 000 \$. La dernière colonne indique le total global.

Étant donné que certains types de revenus ne sont pas inclus dans le revenu total établi parce qu'ils ne sont pas imposables, le revenu économique réel peut être sous-évalué. Il peut être également sur-évalué parce que certains types de revenus sont majorés ou bruts (tels les dividendes majorés à 125 %). Pour plus d'information, reportez-vous à la description du poste 28 «Revenu total établi», à la page 267.

Tableaux 3 et 3A : Toutes les déclarations selon l'occupation

Ces tableaux traitent des déclarations ayant trait aux 37 groupes d'occupation.

Tableaux 4 et 4A : Toutes les déclarations selon l'âge et le sexe

Ces deux tableaux traitent des 14 groupes d'âge, allant du groupe des moins de 20 ans jusqu'à celui des 75 ans ou plus.

Tableau 5 et 5A - Toutes les déclarations selon la ville ou le lieu de résidence

Dans ces tableaux, nous avons classé les déclarations en fonction de l'adresse indiquée dans la déclaration du déclarant.

Tableau 6 et 6A - Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Dans ces tableaux, le nombre de personnes à charge comprend le nombre d'enfants à charge et d'autres personnes à charge pour lesquels un déclarant demande une déduction. Cela inclut aussi les personnes pour lesquelles le déclarant demande «l'équivalent du montant de marié(e)» (voir la description du poste 42 à la page 275).

Tableau 7 - Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Dans ce tableau, nous classons les déclarations imposables et toutes les déclarations selon l'âge, le sexe, le palier de revenu total et dix groupes d'occupation généraux. La section «Principales variables de classement» aux pages 37 à 43 indique quelles données nous avons utilisées pour déterminer le classement d'un déclarant.

Ce tableau présente des données sur le nombre de déclarants dans chaque catégorie, le revenu total établi, le revenu imposable établi, les crédits d'impôt non remboursables et l'impôt total à payer. Ces postes sont définis de la même manière que les postes équivalents des tableaux 2 à 6A et sont décrits à la section «Description des postes» aux pages 261 à 285. Veuillez noter que le total global inclut les déclarants qui n'ont pas indiqué leur âge.

Tableau 8 - Toutes les déclarations selon l'occupation et le palier de revenu total

Ce tableau présente des données sur les déclarations imposables et sur toutes les déclarations pour les 37 groupes d'occupation selon le palier de revenu total. Reportez-vous aux sections «Classement selon le revenu» et «Classement selon l'occupation» aux pages 37 et 39 respectivement pour plus d'information sur les méthodes utilisées pour assigner un code d'occupation et un palier de revenu.

The table presents the number of taxfilers in each category, total income assessed, taxable income assessed, non-refundable tax credits, and total net tax payable. These items are the same as the Items 28, 39, 55, and 58 in Tables 2 through 6A.

Table 9 - Distribution of gross and net income by province, territory, and income type

This table shows all returns that list self-employment income as the major source of income. The table subdivides business income into forestry, manufacturing, construction, public utility and transport operator, wholesale trade, retail trade, finance, services, and unclassified.

We obtained the gross income from the financial statements attached to the return. In some cases, we could not determine gross income. For each specific type of income, we compared the gross to the related net income for cases with known gross and net amounts. We then estimated the gross income for unknown cases according to the ratio obtained from the known cases. When a partnership venture earns a self-employed income, we tabulated only the taxfiler's share of the gross and net incomes.

Please note that we included returns with mailing addresses outside Canada in the grand total.

Table 10 - All returns by personal amounts and total income class

This table tabulates all returns, with allowed personal amounts, by total income class. We took the data from the return's "Personal amounts" section on page 2 and from Schedule 6. The description of items 40 to 43 on page 274 and 276 explains the non-refundable tax credit items this table presents.

Table 10 has three subtables. The first subtable contains information on taxfilers claiming the basic, age, and married or equivalent amounts. The maximum for the married amount or the married equivalent amount is \$5,233. When the spouse's or dependant's net income is more than \$524 without exceeding \$5,757, we calculated the deduction by subtracting the net income from \$5,757.

The second subtable contains data on the number of taxfilers who made a claim for dependent children, the number of dependants claimed, and the maximum or reduced amounts claimed. For the 1990 taxation year only, we could not include the income of dependants because of changes to the tax return.

A taxfiler could claim \$406 for each of the first two children, and \$812 for each additional child. However, the child's net income could reduce this claim.

The third subtable contains the same type of information as the second except that it concerns a taxfiler who is claiming an amount for a physically or mentally impaired dependant. Taxfilers could claim a maximum of \$1,540 for this, less the dependant's net income.

Le nombre de déclarants dans chaque catégorie, le revenu total établi, le revenu imposable établi, les crédits d'impôt non remboursables et l'impôt total net à payer figurent dans ce tableau. Ces postes sont définis de la même manière que les postes équivalents 28, 39, 55 et 58 des tableaux 2 à 6A.

Tableau 9 - Répartition du revenu brut et du revenu net par province ou territoire et par type de revenu

Toutes les déclarations des déclarants dont la principale source de revenu est un travail indépendant sont présentées dans ce tableau. Les revenus d'entreprises sont subdivisés en différents genres d'entreprises, soit la sylviculture, la fabrication, la construction, les services publics, le transport, le commerce de gros, le commerce de détail, la finance, les services ainsi que les entreprises non classées.

Nous avons tiré le revenu brut des états financiers annexés à la déclaration. Dans certains cas, nous n'avons pu déterminer le revenu brut. Nous avons donc établi, pour chaque type de revenu, un rapport entre le revenu brut et le revenu net, en nous basant sur des cas où les deux sont connus. Nous avons alors estimé le revenu brut en utilisant le rapport obtenu. Lorsque le revenu d'un travail indépendant provient d'une société, seules la part de revenus bruts et la part de revenus nets du déclarant sont incluses dans le calcul.

Veuillez noter que nous avons inclus les déclarations portant une adresse postale à l'extérieur du Canada dans le total global.

Tableau 10 - Toutes les déclarations selon les montants personnels et le palier de revenu total

Dans ce tableau, toutes les déclarations faisant état de montants personnels sont réparties par palier de revenu total. Les données sont tirées de la section intitulée «Montants personnels», à la page 2, et de l'annexe 6 de la déclaration. La description des postes 40 à 43 à la page 275 et 277 explique les crédits d'impôt non remboursables figurant dans ce tableau.

Le tableau 10 est divisé en trois sous-tableaux. Le premier sous-tableau présente des données sur les déclarants ayant déclaré le montant personnel de base, le montant en raison de l'âge et le montant de marié(e) ou l'équivalent du montant de marié(e). Le maximum pour le montant de marié(e) ou l'équivalent du montant de marié(e) est de 5 233 \$. Lorsque le revenu net du conjoint ou de la personne à charge dépasse 524 \$ mais sans dépasser 5 757 \$, le revenu net est soustrait de 5 757 \$ pour calculer la déduction.

Le deuxième sous-tableau fournit des données sur le nombre de déclarants ayant déclaré des enfants à charge, le nombre de personnes à charge déclarées et les montants maximums ou réduits demandés. Veuillez noter que pour l'année d'imposition 1991 seulement, le revenu des personnes à charge n'est pas disponible en raison des changements apportés à la déclaration. Le maximum qui peut être déclaré est de 406 \$ pour les deux premiers enfants et de 812 \$ pour chaque autre enfant. Ce montant peut être réduit en fonction du revenu net de l'enfant.

Le troisième sous-tableau présente le même genre de données que le deuxième sous-tableau, sauf qu'il concerne les déclarants ayant demandé un montant pour des personnes à charge ayant une déficience physique ou intellectuelle. Le maximum pouvant être déclaré est de 1 540 \$, mais ce montant peut être réduit en fonction du revenu net de la personne à charge.

Table 11 - All returns with allowed child care expenses

This table presents data on filers who claimed child care expenses. This information comes from Form T778, calculation of *Child Care Expenses Deduction*. Three sections make up this table -- child care expenses claimed by males, those claimed by females, and the combined total of child care expenses claimed by both males and females. Each section shows statistics, by total income class, for the

- number claiming;
- number of children claimed;
- total payment for care;
- allowable child care deductions; and
- number deducting under limitations A, B, C, and D.

Table 12 - All returns with taxable capital gains by total income class and by occupation

This table provides data on individuals who report taxable capital gains. It presents a variety of information such as type of gain, income class, and taxfilers' occupations. We collected this data from Schedule 3, *Summary of Dispositions of Capital Property*, of the tax return. We have also presented here a list of the variables that the table uses along with the corresponding line of the schedule or return.

Table	Line from Schedule 3
Gain or loss on shares	513 and 520
Gain or loss on real property	516 and 522
Gain or loss on bonds or other properties	528
All other gains or losses	530, 531, 533, and 535
Total amount of reserve	538
Total gain and loss from all sources	513, 516, 520, 522, 528, 530, 531, 533, 535, and 538
Taxable capital gains on disposition of property	543 and 544
	Line of the T1 Return
Total taxable capital gains	127
Capital gains deduction	254

Tableau 11 - Toutes les déclarations faisant état de frais de garde d'enfants admissibles

Ce tableau fournit des données sur les déclarants qui ont déclaré des frais de garde d'enfants. Les renseignements sont tirés de la formule T778, *Calcul de la déduction de frais de garde d'enfants*. Le tableau se divise en trois parties, soient les frais de garde déclarés par un homme, ceux déclarés par une femme, ainsi que le total des frais. Dans chaque partie figurent des statistiques en fonction du palier de revenu total sur :

- le nombre de demandes;
- le nombre d'enfants visés;
- le montant total versé pour la garde d'enfants;
- les déductions admises;
- le nombre de déductions en vertu des limites A, B, C et D.

Tableau 12 - Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation

Ce tableau fournit des renseignements sur les particuliers qui déclarent des gains en capital. Vous y trouverez une foule de renseignements, tant sur le type de gains que sur le palier de revenu ou le genre d'occupation du déclarant. Les données sont extraites de l'annexe 3, *Sommaire des dispositions de biens en immobilisation*, de la déclaration. Vous trouverez ci-dessous une liste des différentes variables utilisées dans le tableau avec le numéro des lignes correspondantes de l'annexe ou de la déclaration.

Tableau	Lignes de l'annexe 3
Gain ou perte sur actions	513 et 520
Gain ou perte sur biens immeubles	516 et 522
Gain ou perte sur obligations et autres biens	528
Tous les autres gains ou pertes	530,531,533 et 535
Montant total des réserves	538
Total des gains ou pertes en capital de toute provenance	513,516,520,522,528, 530,531,533,535 et 538
Gains en capital imposables d'une disposition de biens	543 et 544
	Lignes de la déclaration T1
Total des gains en capital imposables	127
Déduction pour gains en capital	254

Table 13 - Child tax credit by marital status, number of eligible children, and net income class for family and filer

This table provides data on filers who are entitled to claim a child tax credit. Besides marital status, number of children, and net income range, you will find data on the number of taxfilers who claimed the credit as well as on the family and the filer net income.

You will also find data on the number of taxfilers who received the child tax credit prepayment with the corresponding amount, the number of taxfilers who received the refundable child tax credit with the corresponding amount, and the total credit, taking into account the prepayment.

We classified the "not married" taxfilers as single, widowed, divorced, separated, or unspecified. The total family net income includes the filer's net income, the spouse's net income, other supporting person's net income, as well as certain non-taxable income. We take this information directly from Schedule 7, *Child Tax Credit*, of the return. The column showing the total tax credit allowed, equals the child tax credit prepayment, plus the refundable child tax credit claimed on the return, minus the recovery of the child tax credit overpayment.

We based the income class breakdowns on family and filer net incomes. The income classes highlight the subtotal of "under \$25,000." We chose this level as it is closest to the base amount of \$25,215 stated in Part B of Schedule 7, which limits the amount of credit allowed a taxfiler.

Table 13S - Additional child tax credit items by family and filer net income class

This table shows the number of child tax credits allowed, the number of children eligible for the child tax credit, the number of children eligible for the supplement, the amount of the allowed supplement, and the total child tax credit allowed.

The supplement is \$207 for each child under 7, but in some instances we reduce this by a portion of the child care expenses. We included the supplement, where applicable, in the advance child tax credit cheques issued in November 1991.

Table 14 - Selected items by total income class

This is the same as Table 15 from the 1992 edition. You will find in this table additional components of income, deductions, and tax credits. These components are from the 65 items used in Basic Tables 2 through 6A, which include more than one variable. For example, "Miscellaneous income," (Item 27) includes, among other things, alimony income and multiple-unit residential buildings (MURB) net income. We show these two items in this table as independent items.

We classified taxable and all returns by total income class. The table indicates the number of taxfilers and the corresponding amounts for 21 items. You can obtain information on non-taxable returns by subtracting taxable returns from all returns for the various components.

Tableau 13 - Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Ce tableau contient des données sur les déclarants qui ont droit au crédit d'impôt pour enfants. Outre l'état civil, le nombre d'enfants et le palier de revenu net, vous y trouverez des données sur le nombre de déclarants ayant demandé le crédit, le revenu net de ces déclarants et le revenu net familial.

Il contient aussi des données sur le nombre de déclarants ayant reçu le versement anticipé du crédit d'impôt pour enfants, le nombre de déclarants ayant reçu le crédit d'impôt pour enfants remboursable, les montants correspondants ainsi que le total du crédit.

La catégorie «Non marié» comprend les déclarants dont l'état civil est célibataire, veuf, divorcé, séparé ou n'est pas précisé. Le revenu total net de la famille comprend le revenu net du déclarant, celui du conjoint, celui des autres personnes assumant les frais d'entretien, de même que certains revenus non imposables. Ces données sont tirées de l'annexe 7, *Crédit d'impôt pour enfants*, de la déclaration. La colonne indiquant le crédit total admissible correspond au versement du crédit d'impôt pour enfants, plus le crédit d'impôt pour enfants remboursable demandé dans la déclaration, moins la récupération du paiement en trop du crédit d'impôt pour enfants.

La ventilation des paliers de revenu est fondée sur les revenus nets de la famille et du déclarant. La colonne «Palier de revenu net» comprend un sous-total de 25 000 \$. Nous avons choisi ce niveau parce qu'il se rapproche le plus du montant de base de 25 215 \$ indiqué dans la partie B de l'annexe 7, qui limite le montant du crédit auquel a droit un déclarant.

Tableau 13S - Postes additionnels pour le crédit d'impôt pour enfants selon le palier de revenu net de la famille et du déclarant

Ce tableau donne le nombre de crédits d'impôt pour enfants auxquels a droit un déclarant, le nombre d'enfants admissibles aux fins du crédit, le nombre d'enfants admissibles aux fins du supplément et le montant admis, ainsi que le montant total du crédit d'impôt pour enfants.

Un supplément de 207 \$ est versé pour chaque enfant âgé de moins de sept ans. Dans certains cas, nous réduisons le supplément d'une fraction des frais de garde d'enfants. Nous avons inclus le supplément, lorsqu'applicable, dans le chèque de versement anticipé du crédit d'impôt pour enfants envoyé en novembre 1991.

Tableau 14 - Postes choisis selon le palier de revenu total

Ce tableau correspond au tableau 15 de l'édition de 1992. Vous trouverez dans ce tableau des éléments supplémentaires de revenus, de déductions et de crédits d'impôt. Les postes dans ce tableau sont tirés des 65 postes des tableaux de base 2 à 6A, qui comprennent plus d'une variable. Par exemple, les «Revenus divers» (poste 27) comprennent notamment les pensions alimentaires et le revenu net provenant d'un immeuble résidentiel à logements multiples (IRLM). Dans ce tableau, ces deux postes sont indiqués séparément.

Nous avons classé les déclarations imposables et toutes les déclarations selon le palier de revenu total. Le tableau présente le nombre de contribuables ainsi que le montant correspondant pour 21 postes. Pour obtenir des données sur les déclarations non imposables, vous n'avez qu'à soustraire les déclarations imposables de toutes les déclarations pour les divers éléments.

Description of selected items in Table 14

Selected income items

Partnership income: limited or non-active partners only (attach completed Schedule 5)	Net	122			⊙
Rental income	Gross	160		Net	126
Taxable capital gains (attach completed Schedule 3)					127
Alimony or separation allowance income					128
Registered retirement savings plan income (attach T4RSP slips)					129
Other income (see line 130 in guide and specify)					130

Partnership income for limited or non-active partners - Line 122 of the return

This is the net income or loss from a limited partnership, or a partnership in which the filer was not actively engaged. As well, the filer was not engaged in a business similar to that carried on by the partnership.

Alimony or separation allowance income - Line 128 of the return

This is the alimony or separation payments to the filer.

Net scholarship and bursary income

This is the net amount received as scholarships, fellowships, bursaries, and research grants. Line 130, "Other income," of the return includes this amount.

Net multiple-unit residential buildings (MURB) income

This is the net income or loss from a MURB. Line 126, "Rental income," of the return includes this amount, among others.

In Basic Tables 2 through 6A of this publication, we added all MURB income to Item 27, "Miscellaneous income," rather than to rental income. This table indicates MURBs separately.

Net foreign income

This is the net amount of foreign income, in Canadian dollars, reported on line 508, of Schedule 1 of the return.

Selected deduction items

Allowable business investment losses	217			⊙
Moving expenses (attach form T1-M)	219			⊙
Alimony or separation allowance paid	220			⊙

Allowable business investment losses - Line 217 of the return

Such losses may occur when the taxfiler disposes of certain capital properties at a loss, such as shares or certain bad debts of a small business corporation.

Description des postes choisis du tableau 14

Postes de revenus choisis

Revenus de société-associés commanditaires ou non engagés de façon active seulement (joindre l'annexe 5 dûment remplie)		Nets	122		⊙
Revenus de location	Bruts 160	Nets	126		⊙
Gains en capital imposables (joindre l'annexe 3 dûment remplie)			127		
Pension alimentaire ou allocation de séparation			128		⊙
Revenu d'un régime enregistré d'épargne-retraite (joindre les feuillets T4RSP)			129		⊙
Autres revenus (voir guide, ligne 130; préciser)			130		⊙

Revenus de société-associés commanditaires ou non engagés de façon active - Ligne 122 de la déclaration. Le montant indiqué à ce poste est le revenu net ou la perte nette d'une société en commandite ou d'une société à laquelle le déclarant ne participait pas activement à l'exploitation, ni à celle d'une entreprise semblable.

Pension alimentaire ou allocation de séparation - Ligne 128 de la déclaration Il s'agit des montants versés au déclarant à titre de pension alimentaire ou d'allocation de séparation.

Revenus nets de bourses d'études et d'entretien Il s'agit du montant net reçu comme bourses d'études, de perfectionnement et d'entretien et comme subventions de recherches. Ce montant est inclus à la ligne 130, *Autres revenus*, de la déclaration.

Revenus nets d'immeubles résidentiels à logements multiples (IRLM) Il s'agit du revenu net ou de la perte nette provenant d'un IRLM. Ce montant est inclus à la ligne 126, *Revenus de location*, de la déclaration.

Dans les tableaux de base 2 à 6A de cette publication, nous avons inclus tout revenu provenant des IRLM dans les «Revenus divers» du poste 27 plutôt que dans les revenus de location. Dans ce tableau, les revenus d'IRLM sont indiqués séparément.

Revenu étranger net Il s'agit du montant net de revenu étranger, indiqué en dollars canadiens, qui est déclaré à la ligne 508 de l'annexe 1 de la déclaration.

Postes de déductions choisis

Pertes déductibles au titre d'un placement d'entreprise	217		⊙
Frais de déménagement (joindre la formule T1-M)	219		⊙
Pension alimentaire ou allocation de séparation versée	220		⊙

Pertes déductibles au titre d'un placement d'entreprise - Ligne 217 de la déclaration Un déclarant peut subir une perte de ce genre lorsqu'il dispose d'actions ou de certaines mauvaises créances d'une corporation exploitant une petite entreprise.

Moving expenses - Line 219 of the return

A taxfiler may deduct moving expenses if:

- the move was to start a job or business, or to attend full-time courses;
- the move brought the taxfiler at least 40 km closer to the taxfiler's place of work or study; and
- the move was made within Canada.

Alimony or separation allowance paid - Line 220 of the return

This is the allowed alimony or separation allowance that the taxfiler paid.

V - Exploration and Development Expenses (see "Line 224" in guide)

Canadian and foreign exploration, development expenses and oil and gas property expenses, other than flow-through share expenses, of a partnership described at line 122

Resource expenses incurred as a result of the acquisition of a flow-through share (attach T101/T102 Supplementaries)

Total Exploration and Development Expenses (enter on line 224 on page 2 of your return) **224**

Exploration and development expenses - Line 224 of the return, or Part V of Schedule 5

This is a deduction for expenses that taxfilers can claim if they were non-active participants in, or investors in, a petroleum, natural gas, or mining venture.

Accumulated forward averaging amount withdrawal (attach form T581)

237

Add lines 236 and 237

239

Employee home relocation loan deduction (from T4 slip)

248

⊙

Stock option and shares deductions

249

⊙

Limited partnership losses of other years

251

⊙

Non-capital losses of other years

252

⊙

Net capital losses of other years (1972 to 1990)

253

⊙

Forward-averaging amount withdrawal - Line 237 of the return

The accumulated forward-averaging amount withdrawal is all, or any portion of, amounts previously elected to forward average. The withdrawal amount is indexed to reflect changes in the Consumer Price Index. The taxable income includes the amount the filer elects to withdraw, and as such the taxfiler pays tax on it at the usual rate.

Forward-averaging is no longer available, and filers must withdraw all previously averaged amounts before 1998. However, the taxfiler can claim federal and provincial forward-averaging tax credits.

Stock option and shares deductions - Line 249 of the return

In 1991, filers could deduct 25% of the amount of stock option benefits.

Non-capital losses of other years - Line 252 of the return

Taxfilers may have non-capital losses from employment, business, or property if the loss was more than their income from all other sources in that year. These losses also include the unused portion of some allowable business investment losses.

Frais de déménagement
- Ligne 219 de la déclaration

Un déclarant peut avoir le droit de déduire ses frais de déménagement s'il remplit les conditions suivantes :

- il a déménagé pour occuper un emploi, exploiter une entreprise ou suivre des cours à plein temps;
- il a déménagé pour se rapprocher d'au moins 40 kilomètres de son nouveau lieu de travail ou d'études;
- le déménagement s'est fait d'un endroit à l'autre au Canada.

Pension alimentaire ou allocation de séparation versée
- Ligne 220 de la déclaration

Il s'agit de la somme que le déclarant a payée à titre de pension alimentaire ou d'allocation de séparation.

V - Frais d'exploration et d'aménagement (voir guide, ligne 224)

Frais d'exploration et d'aménagement au Canada et à l'étranger et frais à l'égard de biens canadiens et étrangers relatifs au pétrole et au gaz, sauf s'il s'agit de frais relatifs à des actions accréditives engagés par une société mentionnée à la ligne 122

Frais relatifs à des ressources engagés par suite de l'acquisition d'une action accréditive (joindre la T101/102 supplémentaire)

Total des frais d'exploration et d'aménagement (à reporter à la ligne 224, page 2 de votre déclaration) 224

Frais d'exploration et d'aménagement - Ligne 224 de la déclaration ou la partie V de l'annexe 5

Si le déclarant a investi dans une entreprise pétrolière, une entreprise de gaz naturel ou une entreprise minière et qu'il ne prenait pas une part active dans son exploitation, il peut bénéficier d'une déduction pour les frais qu'il a engagés.

Retrait du montant d'étalement accumulé (joindre la formule T581)	237	
	Total des lignes 236 et 237	239
Déduction pour prêts à la réinstallation d'employés (selon le feuillet T4)	248	(*)
Déductions pour options d'achat d'actions et pour actions	249	(*)
Pertes d'autres années d'une société en commandite	251	(*)
Pertes autres que des pertes en capital d'autres années	252	(*)
Pertes nettes en capital d'autres années (1972 à 1990)	253	(*)

Retrait du montant d'étalement - Ligne 237 de la déclaration

Le retrait du montant d'étalement accumulé correspond à la totalité ou à une partie de tous les montants qui ont déjà été étalés. Ce montant est indexé pour tenir compte des changements dans l'indice des prix à la consommation. Le montant que le déclarant choisit de retirer est inclus dans le revenu imposable et imposé au taux normal en vigueur.

Il n'est plus possible d'étaler le revenu. Les déclarants doivent retirer les montants déjà étalés avant 1998. Le déclarant peut cependant se prévaloir des crédits provinciaux et fédéral d'impôt pour étalement du revenu.

Déductions pour options d'achat d'actions et pour actions
- Ligne 249 de la déclaration

Le pourcentage déductible du montant des options d'achat d'actions était de 25 % en 1991.

Pertes autres que des pertes en capital d'autres années - Ligne 252 de la déclaration

Il peut y avoir une perte autre qu'une perte en capital si le déclarant a subi une perte provenant d'un emploi, d'une entreprise ou d'un bien dont le montant dépasse le revenu de toute autre provenance pour cette année-là. La partie non déduite de certaines pertes déductibles au titre d'un placement d'entreprise est aussi une perte autre qu'une perte en capital.

Non-capital losses after 1982 can be carried back three years or forward seven years. Farming and fishing losses after 1982 can be carried back up to three years or forward up to 10 years.

**Net capital losses of other years
- Line 253 of the return**

Within certain limits, taxfilers may have deducted all or a portion of their net capital losses of other years that they had not applied in a previous year. They may have carried net capital losses for 1991, other than from dispositions of listed personal property, back three years or forward until these losses have been fully applied.

Selected tax credit items

Disability amount for self (claim \$4,118.00)	316		⊙
Disability amount for dependant other than spouse	318		⊙
Tuition fees for self (attach form T2202A or receipts)	320		⊙
Education amount for self (attach form T2202 or T2202A)	322		⊙
Tuition fees and education amount transferred from child (attach form T2202 or T2202A)	324		⊙

**Disability amount for self -
Line 316 of the return**

In 1991, the maximum claim allowed per disabled taxfiler was \$4,118. A spouse or supporting person may claim any portion not used to reduce federal tax to zero.

**Disability amount for
dependant other than spouse
- Line 318 of the return**

In certain cases, the taxfiler can claim the unused portion of a dependant's disability amount.

**Tuition fees for self - Line 320
of the return**

Taxfilers who were students at a designated educational institution can claim any tuition fees over \$100. Spouses or supporting individuals of these students can claim any part of the tuition fees the student does not claim.

**Education amount for self -
Line 322 of the return**

Taxfilers can claim \$60 for each whole or part month when they were in full-time attendance at a designated educational institution. A taxfiler's spouse or a person who supports a taxfiler can claim any portion which the filer does not use to reduce his or her federal tax to zero.

**Tuition fees and education
amount transferred from child -
Line 324 of the return**

If a student does not use all of the tuition fees and education amount to reduce his or her federal tax to zero, then the parents or grandparents can claim the unused part, to a maximum of \$3,529 per child.

Federal political contribution tax credit	Total contributions	409		⊙
Allowable tax credit (from calculation at line 410 in guide)		410		•
Investment tax credit (attach form T2038 (IND))		412		•

Les pertes autres que les pertes en capital subies après 1982 peuvent être reportées sur les trois années précédentes et sur les sept années suivantes. Les pertes agricoles et les pertes de pêche subies après 1982 peuvent être reportées sur les trois années précédentes et sur les dix années suivantes.

Pertes nettes en capital d'autres années - Ligne 253 de la déclaration

S'il respecte certaines conditions, le déclarant peut déduire la totalité ou une partie des pertes en capital nettes d'autres années qui n'ont pas été déduites pour une année antérieure. Les pertes en capital nettes de 1991, autres que les pertes résultant de la disposition de biens personnels désignés, peuvent être reportées sur les trois années précédentes et sur les années suivantes, jusqu'à ce qu'elles soient épuisées.

Postes de crédits d'impôt choisis

Montant pour personnes handicapées pour vous-même (inscrire 4 118,00 \$)	316		⊙
Montant pour une personne handicapée à charge autre que votre conjoint	318		⊙
Frais de scolarité pour vous-même (joindre la formule T2202A ou reçus)	320		⊙
Montant relatif aux études pour vous-même (joindre la formule T2202 ou T2202A)	322		⊙
Frais de scolarité et montant relatif aux études transférés d'un enfant (joindre la formule T2202 ou T2202A)	324		⊙

Montant pour personnes handicapées - Ligne 316 de la déclaration

En 1991, un déclarant handicapé pouvait demander une déduction maximale de 4 118 \$. Toute portion du montant qu'un déclarant n'a pas utilisée pour réduire son impôt fédéral à zéro peut être transférée au conjoint ou à la personne assumant les frais d'entretien.

Montant pour une personne handicapée à charge autre que votre conjoint - Ligne 318 de la déclaration

Dans certains cas, le déclarant peut demander dans sa propre déclaration la partie inutilisée du montant pour personnes handicapées d'une personne à charge.

Frais de scolarité - Ligne 320 de la déclaration

Si le déclarant étudie dans un établissement d'enseignement agréé, il peut déduire ses frais de scolarité, si ces derniers sont supérieurs à 100 \$. Il est possible que le déclarant puisse transférer la partie inutilisée de ses frais de scolarité à une personne assumant les frais d'entretien ou au conjoint.

Montant relatif aux études pour vous-même - Ligne 322 de la déclaration

Un montant de 60 \$ peut être déduit pour chaque mois complet ou partiel pendant lequel un déclarant fréquentait à plein temps un établissement d'enseignement agréé. Toute partie du montant que le déclarant n'a pas utilisée pour réduire son impôt fédéral à zéro peut être déduite par le conjoint ou par la personne assumant les frais d'entretien.

Frais de scolarité et montant relatif aux études transférés d'un enfant - Ligne 324 de la déclaration

Lorsqu'un étudiant n'a pas besoin de tous ses frais de scolarité et du montant relatif aux études pour réduire son impôt fédéral à zéro, il peut transférer la partie inutilisée, jusqu'à concurrence de 3 529 \$ (par enfant), à ses parents ou à ses grand-parents.

Crédit d'impôt pour contributions politiques fédérales	Total des contributions	409		⊙
(crédit d'impôt déductible selon le calcul à la ligne 410 du guide)		410		•
Crédit d'impôt à l'investissement (joindre la formule T2038 (IND))		412		•

**Federal political contribution
tax credit - Line 410 of
the return**

A taxfiler can claim a tax credit for contributions made to a registered federal political party or to a candidate for election to the House of Commons. In 1991, the maximum allowable federal political contribution tax credit was \$500.

**Federal investment tax credit -
Line 412 of the return**

This is any amount claimed for investments, such as acquiring certain new buildings, machinery, or equipment to be used in qualifying activities such as farming, fishing, logging, or manufacturing. This credit is calculated on Form T2038, *Investment Tax Credit*.

Subtract: Federal Foreign Tax Credit – make separate calculation for each foreign country. \odot

(a) Income Tax or Profits Tax paid to a foreign country \odot **507** _____ .

(b) \odot Net Foreign Income \dagger **508** _____ \times $\left(\begin{array}{l} \text{"Basic Federal Tax" } \dagger\dagger\dagger \text{ plus} \\ \text{any Dividend Tax Credit} \\ \text{minus Refundable} \\ \text{Quebec Abatement} \end{array} \right)$ _____ = _____

Net Income $\dagger\dagger$

\dagger Net foreign income must be reduced by any foreign income exempt under a tax treaty (line 256).

$\dagger\dagger$ Net income (line 236) (or if you filed a form T581 election, use line 7 of that form - if negative, enter zero) less any capital losses of other years allowed (line 253), employee home relocation loan deduction (line 248), stock option and shares deductions (line 249), capital gains deduction (line 254) and any foreign income exempt under a tax treaty (line 256).

$\dagger\dagger\dagger$ Basic federal tax must be reduced by any tax adjustments for CPP/QPP disability benefits for previous years (line 500).

Deduct (a) or (b) above, whichever is less **509** _____

Federal Tax (enter this amount on line 406 on
page 4 of your return) **406** _____

**Federal foreign tax credit -
Line 507 of Schedule 1**

A filer can deduct a foreign tax credit from the federal tax payable for foreign income or profits taxes. Certain tax treaties may affect the eligibility for this credit.

**Crédit d'impôt pour contribu-
tions politiques fédérales - Ligne
410 de la déclaration**

Un déclarant peut demander un crédit d'impôt s'il a fait des contributions à un parti politique fédéral enregistré ou à un candidat à la députation de la Chambre des communes. Le crédit d'impôt maximum admissible pour contributions politiques fédérales était de 500 \$ en 1991.

**Crédit d'impôt à
l'investissement - Ligne 412
de la déclaration**

Il s'agit d'un montant déduit pour des investissements comme l'acquisition de certains immeubles, de certaines machines ou de certaines pièces d'équipement devant servir pour des activités admissibles, telles que l'agriculture, la pêche, l'exploitation forestière ou la fabrication. Pour calculer ce crédit, un contribuable peut utiliser la formule T2038, *Crédit d'impôt à l'investissement*.

Moins : Crédit fédéral pour impôt étranger — Faire un calcul distinct pour chaque pays étranger.

a) **Impôt sur le revenu ou sur les bénéfices payé à un pays étranger** 507

b)
$$\frac{\text{Revenu étranger net } \uparrow}{\text{Revenu net } \uparrow\uparrow} \times \left(\begin{array}{l} \text{« Impôt fédéral de base » } \uparrow\uparrow\uparrow \\ \text{plus tout crédit d'impôt pour} \\ \text{dividendes} \end{array} \right) =$$

\uparrow Le revenu étranger net doit être réduit de tout revenu étranger exonéré d'impôt en vertu d'une convention fiscale (ligne 256).

$\uparrow\uparrow$ Revenu net (ligne 236) (ou si vous avez fait un choix au moyen de la formule T581, utilisez le montant qui y est inscrit à la ligne 7 - s'il est négatif, inscrivez zéro) moins pertes en capital d'autres années (ligne 253), déduction pour prêts à la réinstallation d'employés (ligne 248), déductions pour options d'achat d'actions et pour actions (ligne 249), déduction pour gains en capital (ligne 254), et tout revenu étranger exonéré d'impôt en vertu d'une convention fiscale (ligne 256).

$\uparrow\uparrow\uparrow$ L'impôt fédéral de base doit être réduit de tout rajustements d'impôt pour les prestations d'invalidité reçues du RPC/RRQ pour les années antérieures (ligne 500)

Soustraire le moindre de a) et b) ci-dessus 509

Impôt fédéral (reportez le résultat à la ligne 406
de la page 4 de votre déclaration) 406

**Crédit fédéral pour impôt
étranger - Ligne 507 de
l'annexe 1**

Un déclarant peut déduire de son impôt fédéral à payer, un crédit fédéral pour impôt étranger à l'égard de l'impôt payé sur les revenus ou les profits étrangers. L'admissibilité au crédit peut être affectée par certaines conventions fiscales.

Major classification variables

We used tax status, income, occupation, age, sex, place of residence, marital status, province, and territory as variables in one or more of the tables in this publication. This section describes each of these variables in detail.

Tax status classification

Taxable or non-taxable

We considered a return "taxable" if there is at least one dollar of tax payable. When the sum of federal tax and provincial tax is equal to or less than zero, we considered the return "non-taxable."

We classified some returns as "taxable" even when the return showed a total income less than the allowable basic personal amount of \$6,280. This happened for:

- returns filed by certain non-residents for income earned in Canada which is not subject to personal amounts;
- individuals resident in Canada for only part of a taxation year. These individuals paid tax on the income they earned during their period of residence in Canada, and they are therefore entitled to only the proportion of the tax credits for that period;
- individuals subject to the minimum tax; and
- individuals who withdraw a forward-averaging amount.

A small proportion of individuals classified into the upper income ranges use a variety of deductions and tax credits which may result in their achieving a non-taxable status. Among the deductions most used by these taxfilers to reduce taxable income are carrying charges (such as interest paid to earn investment income), business or farm losses of previous years and allowable business investment losses.

Furthermore, filers may use non-refundable tax credits, such as charitable donations, gifts to Canada or a province or territory, and the dividend and foreign tax credits to reduce net tax to zero.

Income classification

Unless otherwise indicated, we based the income classes presented in the tables on the total income assessed. This corresponds to line 150 of the return and includes:

- employment income;
- pension income;
- investment income;
- self-employment income; and
- income from certain other sources.

Principales variables de classement

Dans plusieurs des tableaux de cette publication, nous avons utilisé comme variables le statut fiscal, le revenu, l'occupation, l'âge, le sexe, le lieu de résidence, l'état civil, la province et le territoire. Chacune de ces variables est décrite ci-dessous de façon plus détaillée.

Classement selon le statut fiscal

Imposable ou non imposable Nous considérons une déclaration comme étant «imposable» lorsqu'il y a au moins un dollar d'impôt à payer. Lorsque la somme de l'impôt fédéral et provincial est égale ou inférieure à zéro, nous considérons la déclaration comme étant «non imposable».

Dans les cas suivants, nous considérons les déclarations comme étant «imposables» même si le revenu total établi est inférieur au montant personnel de base de 6 280 \$:

- Un non-résident a soumis une déclaration à l'égard de revenu gagné au Canada et n'a pas droit aux montants personnels;
- Un particulier a résidé au Canada seulement une partie de l'année d'imposition. Il a payé de l'impôt sur le revenu qu'il a gagné durant sa période de résidence au Canada mais n'a droit qu'à une portion des crédits d'impôt relative à cette période;
- un particulier est assujetti à l'impôt minimum;
- un particulier retire un montant de revenu étalé.

Un petit nombre de déclarants qui sont classés dans les paliers de revenus supérieurs se prévalent d'une foule de déductions et de crédits d'impôt et peuvent arriver ainsi à ne pas être imposables. Parmi les déductions les plus demandées par ces déclarants pour réduire le revenu imposable figurent les frais financiers (comme les intérêts versés pour gagner un revenu de placements), les pertes d'entreprise ou pertes agricoles d'années antérieures et les pertes déductibles au titre de placements d'entreprise.

De plus, les déclarants peuvent utiliser les crédits d'impôt non remboursables, comme ceux qui se rapportent aux dons de charité, aux dons au Canada ou à une province, aux dividendes et à l'impôt étranger pour réduire à zéro l'impôt net à payer.

Classement selon le revenu

Sauf indication contraire, les paliers de revenu présentés dans les tableaux sont fondés sur le revenu total établi. Le revenu total établi correspond à la ligne 150 de la déclaration et comprend les revenus suivants :

- le revenu d'emploi;
- le revenu de pensions;
- le revenu de placements;
- le revenu d'un travail indépendant;
- le revenu de certaines autres sources.

Total income assessed may differ from true economic income presented in other publications, as it does not include certain non-taxable incomes and it may include some incomes that have been grossed-up.

You will find a detailed list of non-taxable incomes on page 268. We did not include these types of income in the taxfiler's total income but we had to include certain types in the calculation of income for the child tax credit, the federal sales tax credit, and the northern residents deduction. These non-taxable incomes are from:

- welfare and other social assistance benefits;
- the net federal supplement paid; and
- income received from Workers' Compensation benefits.

We grouped returns into income ranges including the lower limit but not the upper limit. For example, if the income range is \$20,000 to \$25,000, total income must be at least \$20,000 but must not exceed \$24,999.

Occupation classification

Taxfilers do not have to report their type of work or occupation. Therefore, for these statistics, we based occupation classification on the largest source of gross income. For example, we classified as an investor, not an employee, a taxfiler who earns a salary but receives more income from investments.

For self-employed income, we used only the gross income to determine the occupation. If a taxfiler is involved in a business partnership, we used only the taxfiler's share of the gross income.

For some self-employed persons the gross income is not available. In these cases, we applied a multiplication factor to the net income to arrive at an estimated gross. We then use this estimated gross income for occupation coding purposes only.

Once the occupation category is determined, where possible, we determine the type of employer for employees and the nature of work for self-employed individuals. To illustrate, we may classify self-employed taxfilers as business proprietors because the major portion of their income is self-employed business income. We then further classify these individuals as to the nature of the business, such as manufacturer or retail trader.

We initially classify as an employee any a taxfiler whose major source of income is from wages and salaries. By reviewing the information slips (e.g., T4s) attached to the return, we may determine the type of employer. For example, the slips may indicate that a bank paid the employee. However, as the slips do not distinguish between vice-presidents or tellers, we can only classify the individuals as "business employees".

Le revenu total établi peut différer du revenu économique réel présenté dans d'autres publications, puisqu'il exclut certains types de revenus non imposables et qu'il inclut certains autres types de revenus majorés.

Vous trouverez une liste détaillée des revenus non imposables à la page 269. Nous n'avons pas inclus ces revenus dans le revenu total établi du déclarant, mais nous avons dû inclure certains genres de revenus dans le calcul du revenu pour le crédit d'impôt pour enfants, le crédit pour taxe fédérale sur les ventes et la déduction pour les habitants de régions éloignées. Ces revenus non imposables sont :

- les prestations de bien-être social et les autres prestations d'assistance sociale;
- le versement net des suppléments fédéraux;
- les indemnités pour accidents du travail.

Nous avons groupé les déclarations par paliers de revenu, lesquels incluent la limite inférieure et excluent la limite supérieure. Par exemple, si le palier de revenu est indiqué comme étant de 20 000 \$ à 25 000 \$, le revenu total établi doit être d'au moins 20 000 \$ mais ne doit pas dépasser 24 999 \$.

Classement selon l'occupation

Les déclarants ne sont pas tenus d'indiquer, dans leurs déclarations de revenus, le genre de travail qu'ils effectuent ou de profession qu'ils exercent. Ainsi, aux fins des statistiques de cette publication, nous avons déterminé le groupe d'occupation en fonction de la principale source de revenu. Par exemple, nous avons classé dans la catégorie des investisseurs, et non dans la catégorie des employés, un déclarant qui gagne un salaire mais dont le revenu de placements est supérieur au revenu d'emploi.

Dans le cas d'un revenu tiré d'un travail indépendant, nous avons utilisé le revenu brut pour déterminer le groupe d'occupation. Si le déclarant fait partie d'une société, nous n'utilisons que sa part du revenu brut.

Lorsque le revenu brut d'un travail indépendant n'est pas indiqué, nous avons multiplié le revenu net de ce travail par un facteur donné pour obtenir une estimation du revenu brut. Une telle estimation nous permet d'indiquer le groupe d'occupation du déclarant.

Une fois le groupe d'occupation établi, nous tentons de déterminer le type d'employeur à l'égard des employés, et la nature du travail à l'égard des travailleurs indépendants. Par exemple, nous pouvons classer un déclarant comme propriétaire d'entreprise lorsque sa principale source de revenu est son entreprise. Nous classons ensuite le même déclarant selon la nature de l'entreprise : fabrication, commerce de détail, etc.

Nous classons d'abord dans la catégorie des employés un déclarant dont le principal revenu provient de traitements et de salaires. Nous tentons par la suite de déterminer le type d'employeur en examinant les feuillets de renseignements (p. ex. les feuillets T4) qui accompagnent la déclaration. Par exemple, les feuillets peuvent indiquer que l'employé travaille dans une banque. Toutefois, puisqu'il n'y a pas de distinction sur les feuillets entre le vice-président et le caissier, nous devons classer le particulier dans la catégorie «employés d'entreprises».

There are two levels of classification used in the publication: a broad breakdown consisting of ten groups and a more detailed occupation breakdown consisting of thirty-seven groups. The following descriptions include both levels:

Employees - These are taxfilers employed by a business, institution or school, a federal or provincial crown corporation, or some form of government body. Employees we cannot classify are coded as "unclassified employees."

Self-employed farmers - These are self-employed persons who derived their major source of income from farming.

Self-employed fishermen - These are self-employed people who earn an income from fishing as boat owners, crew members, or fishing from shore.

Self-employed professionals - These are self-employed persons with professional fees as their principal source of income. This includes accountants, doctors and surgeons, dentists, lawyers and notaries, engineers and architects and entertainers, artists, etc. We classify as employees professionals who earn the major portion of their income in the form of salaries. As a result, the number of professionals shown in the publication may be less than the number shown in professional directories.

Other professionals - This group includes self-employed nurses, physiotherapists, journalists, professional athletes, chiropractors, surveyors, veterinarians, and computer specialists who primarily receive professional fees.

Self-employed sales representatives - This group includes taxfilers whose major source of earnings is commission income from self-employment.

Self-employed business proprietors or partners - These are taxfilers we can subdivide according to the type of business. We classify an individual, who is involved in more than one type of business, according to the type of business which reports the largest gross income.

Investors - These are persons whose major source of income is from interest, taxable dividends from Canadian corporations, taxable capital gains, and other investment income.

Property owners - This group includes taxfilers who make money renting real estate.

Pensioners - These are persons whose main income is from pensions.

Nous utilisons deux niveaux de classement selon l'occupation dans cette publication : une division générale contenant dix groupes ainsi qu'une subdivision plus détaillée de ces dix groupes qui en compte trente-sept. La description suivante englobe les deux niveaux :

Employés : Les employés sont subdivisés en employés d'entreprises, d'institutions ou d'écoles, de sociétés de la couronne fédérale ou provinciale, ou d'une administration publique quelconque. Les employés que nous ne pouvons classer dans une de ces subdivisions constituent les «employés non classés».

Agriculteurs indépendants : Il s'agit des particuliers indépendants dont le principal revenu provient de l'agriculture.

Pêcheurs indépendants : Il s'agit des particuliers indépendants qui tirent un revenu de la pêche à titre de propriétaire de bateau, de membre d'équipage ou de pêcheur côtier.

Membres de professions libérales : Il s'agit de travailleurs indépendants, comme des comptables, des médecins et chirurgiens, des dentistes, des avocats et notaires, des ingénieurs et architectes et des artistes dont la principale source de revenu consiste en des honoraires professionnels. Nous classons comme salariés les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire. Par conséquent, le nombre de membres de professions libérales indiqué dans la présente publication peut être inférieur au nombre indiqué dans les répertoires des professions.

Membres d'autres professions libérales : Cette catégorie comprend les infirmières, les physiothérapeutes, les journalistes, les athlètes professionnels, les chiropraticiens, les arpenteurs, les vétérinaires et les informaticiens indépendants qui reçoivent principalement des honoraires professionnels.

Vendeurs indépendants : Il s'agit des déclarants dont la principale source de revenu consiste en des commissions provenant d'un travail indépendant.

Propriétaires ou associés d'entreprises : Il s'agit des particuliers que nous pouvons subdiviser selon le genre d'entreprise. Nous classons un particulier qui exploite plus d'un genre d'entreprise selon le genre qui lui rapporte le revenu brut le plus élevé.

Investisseurs : Il s'agit des déclarants dont la principale source de revenu provient d'intérêts, de dividendes imposables de corporations canadiennes, de gains en capital imposables et d'autres revenus de placements.

Propriétaires d'immeubles : Il s'agit des déclarants dont le revenu provient en majeure partie de la location de biens immobiliers.

Retraités : Il s'agit des particuliers dont le revenu provient principalement de pensions.

Unclassified - These taxfilers receive their major source of income from alimony, unemployment insurance, family allowance or other unspecified income.

Age and sex classification

We derive the age figures from the taxfiler's reported year of birth as shown on page 1 of the return. We included returns with no reported date of birth in the total. We also derive the sex of the taxfiler from information on the return. Where the taxfiler did not indicate the sex and we cannot determine it from the contents of the tax return, the taxfiler information is coded as "male." This practice does not affect the validity of the male or female statistics.

Geographic classification

As we process each return, we assign a 10-digit locality code to it. We based the code on the taxfiler's mailing address and used the first seven digits from Statistics Canada's 1991 census Standard Geographical Classifications (SGC). Where the population of a place is too small to be considered alone, we assign the same code to several areas. As all geographic data are based on these locality codes, we can't always generate separate statistics on a single village.

On the basis of the address indicated on the return, we assign a locality code to it. This may be different from the address of the taxfiler's residence as the taxfiler may have used another address such as the employer's address. We make every effort to ensure that the locality code is not based on the address of the accounting firm filing the return.

Moreover, a taxfiler may give a Westmount address while another, residing nearby, may indicate Montreal. These two taxfilers will then have different locality codes. We would, however, group them together in the same census division. The same applies to people living in Toronto and York, Vancouver and West Vancouver, and so on.

Marital status classification

We derive the marital status from information the taxfiler provides on page 1 of the return. When taxfilers do not report their marital status, we classify them as "married" if they meet either of the following conditions:

- the filer claims married exemption; or
- the filer reports a spouse's net income to claim the child tax credit.

Provincial or territorial classification

Province or territory of residence, used in most tables, is that indicated by the taxfiler's mailing address at the time of filing.

Province or territory of taxation, used in Basic Table 1, differs in that it corresponds to where the taxfiler lived on December 31, 1991.

The province or territory of residence and the province or territory of taxation are different for taxfilers who moved to another province or territory between December 31, 1991 and the day when they mailed their returns, usually before April 30, 1992.

Non classés : Il s'agit des déclarants dont le revenu provient en majeure partie de pensions alimentaires, de prestations d'assurance-chômage, d'allocations familiales ou d'autres sources non précisées.

Classement selon l'âge et le sexe

Nous déterminons l'âge selon l'année de naissance indiquée à la page 1 de la déclaration. Les déclarants n'ayant pas indiqué leur date de naissance sont inclus dans le total. Les données sur le sexe du déclarant sont également tirées des renseignements fournis dans la déclaration. Lorsque le sexe du déclarant n'est pas indiqué et ne peut être déterminé d'après le contenu de la déclaration, le déclarant est classé dans la catégorie des hommes. Cela n'affecte pas la validité des statistiques relatives aux hommes et aux femmes.

Classement géographique

Lorsque nous traitons les déclarations, nous leur attribuons un code de localité comportant 10 chiffres. Ce code est basé sur l'adresse postale du déclarant, et les 7 premiers chiffres sont conformes à la classification géographique type (CGT) de 1991 de Statistique Canada. Dans certains cas, nous attribuons le même code à plusieurs localités parce que la population de chacun des endroits est trop petite pour être considérée séparément. Puisque toutes les ventilations géographiques présentées dans les tableaux sont fondées sur les codes de localité, il n'est pas toujours possible d'isoler les statistiques relatives à une seule ville.

Lorsqu'un déclarant a utilisé l'adresse de son employeur ou toute autre adresse, il se peut que le code de localité ne corresponde pas à son adresse de résidence réelle. Cependant, nous faisons tous les efforts pour que le code de localité ne corresponde pas à l'adresse du bureau de comptable ayant préparé la déclaration.

De plus, un déclarant peut indiquer qu'il habite à Westmount alors qu'un autre, habitant dans le voisinage, indiquera Montréal. Ces deux déclarants auraient alors des codes de localité différents. Ils seraient, par contre, regroupés dans la même division de recensement. La même situation s'applique pour les gens de Toronto et de York, de Vancouver et de Vancouver-Ouest, etc.

Classement selon l'état civil

Nous tirons les données sur l'état civil de la page 1 de la déclaration. Lorsqu'un déclarant n'indique pas son état civil, nous le classons dans la catégorie «marié(e)» s'il remplit l'une des conditions suivantes :

- le déclarant demande «un montant de marié(e)»;
- le déclarant indique un revenu net du conjoint pour pouvoir obtenir le crédit d'impôt pour enfants.

Classement selon la province ou le territoire

La province ou le territoire de résidence est défini comme étant la province ou le territoire où résidait le déclarant lorsqu'il a fait parvenir sa déclaration de revenus.

La province ou le territoire d'imposition (utilisé dans le tableau de base 1) diffère puisqu'il correspond à l'endroit où habitait le déclarant le 31 décembre 1991.

Le même déclarant peut donc avoir une province ou un territoire de résidence différent de la province ou du territoire d'imposition si celui-ci a déménagé entre le 31 décembre 1991 et le jour où il a fait parvenir sa déclaration, normalement avant le 30 avril 1992.

Part II

Basic Tables

Statistics on individuals

In some cases the total of the figures in the table may not match the shown total due to rounding or editing for confidentiality.

Partie II

Tableaux de base

Statistiques des particuliers

Afin de préserver la confidentialité, les nombres ou les montants en dollars, ayant été arrondis ou modifiés, peuvent ne pas arriver aux totaux indiqués quand on les additionne.

Basic Table 1 - Tableau de base 1

General Statement by Province and Territory of Taxation

État général par province et territoire d'imposition

1991 Taxation year (all money figures in millions of dollars)

Année d'imposition 1991 (en millions de dollars)

Province or Territory	Number of returns	Total income assessed	Total deductions	Taxable income assessed	Total non-refundable tax credits	Net federal tax payable	Net provincial tax payable	Total net tax payable	CPP contributions by individuals	Unemployment Insurance premiums
Province ou Territoire	Nombre de déclarations	Revenu total établi	Déductions totales	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt fédéral net à payer	Impôt provincial net à payer	Impôt total net à payer	Cotisations au RPC par les particuliers	Cotisations à l'assurance-chômage
Taxable returns - Déclarations imposables										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Nfld./T.-N.	238,840	6,236.9	566.7	5,664.3	355.4	734.8	434.1	1,169.0	71.4	89.0
P.E.I./Î.-P.-É.	62,500	1,566.9	121.3	1,443.8	93.2	177.6	99.6	277.1	19.0	21.1
N.S./N.-É.	419,240	12,143.7	837.5	11,289.2	654.7	1,546.0	882.2	2,428.2	146.2	171.1
N.B./N.-B.	334,230	9,108.1	629.8	8,470.0	517.2	1,109.3	635.9	1,745.2	108.3	130.9
Quebec/Québec	3,375,070	101,415.8	8,216.0	93,083.4	5,138.4	13,071.9	6.8	13,078.8		1,338.6
Ontario	5,283,660	183,160.7	14,647.0	168,244.9	8,250.6	26,187.4	13,204.7	39,392.1	2,014.7	2,348.4
Manitoba	515,520	14,927.8	1,310.4	13,600.0	806.3	1,838.7	1,140.5	2,979.1	182.1	207.2
Saskatchewan	447,390	12,876.7	1,088.6	11,769.2	710.7	1,580.1	988.0	2,568.1	156.2	161.2
Alberta	1,271,720	42,216.7	3,496.7	38,669.8	1,939.8	5,889.2	2,771.1	8,660.3	497.8	556.7
B.C./C.-B.	1,702,240	56,593.0	5,092.6	51,408.6	2,629.0	7,758.2	3,824.3	11,582.4	625.0	686.8
Yukon Terr./Territoire du Yukon	13,720	514.3	91.4	422.3	20.0	64.3	27.5	91.8	6.3	6.8
N.W.T./T.N.-O.	23,510	1,015.0	166.9	845.7	35.4	144.2	60.1	204.3	11.5	13.9
Outside Canada/Hors du Canada	22,820	754.2	73.4	679.9	26.3	168.5	3.0	171.5	7.6	10.0
Canada	13,710,450	442,529.9	36,338.4	405,591.1	21,177.1	60,270.1	24,077.9	84,348.0	3,846.2	5,741.7
Non-taxable returns - Déclarations non imposables										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Nfld./T.-N.	139,720	598.3	30.6	571.9	191.4				1.3	4.0
P.E.I./Î.-P.-É.	26,090	124.3	5.8	121.4	37.7				0.4	0.8
N.S./N.-É.	199,060	870.1	51.3	835.8	281.7				2.6	5.4
N.B./N.-B.	171,130	717.2	38.4	692.9	241.1				2.0	4.4
Quebec/Québec	1,433,860	5,884.5	801.3	5,383.0	1,980.0					32.2
Ontario	1,847,960	8,047.2	1,270.3	7,597.6	2,579.9				39.0	59.3
Manitoba	252,500	1,102.4	103.2	1,028.0	368.0				4.5	7.9
Saskatchewan	201,630	875.2	72.8	846.2	285.8				4.6	5.5
Alberta	448,850	2,020.7	203.1	1,893.8	628.7				10.8	15.5
B.C./C.-B.	589,820	2,813.2	376.2	2,589.6	838.1				11.9	18.8
Yukon Terr./Territoire du Yukon	4,090	21.8	4.6	17.7	5.3				0.2	0.2
N.W.T./T.N.-O.	10,060	40.3	6.5	34.2	13.0				0.2	0.5
Outside Canada/Hors du Canada	15,610	49.4	48.5	32.9	12.6				0.4	0.5
Canada	5,340,380	23,164.5	3,012.6	21,645.1	7,463.3				77.8	155.1
All returns - Toutes les déclarations										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Nfld./T.-N.	378,560	6,835.3	597.4	6,236.2	546.8	734.8	434.1	1,169.0	72.7	92.9
P.E.I./Î.-P.-É.	88,590	1,691.2	127.1	1,565.3	130.9	177.6	99.6	277.1	19.4	21.9
N.S./N.-É.	618,300	13,013.8	888.8	12,125.0	936.4	1,546.0	882.2	2,428.2	148.8	176.5
N.B./N.-B.	505,360	9,825.3	668.2	9,162.9	758.3	1,109.3	635.9	1,745.2	110.3	135.3
Quebec/Québec	4,808,930	107,300.3	9,017.3	98,466.4	7,118.5	13,071.9	6.8	13,078.8	0.1	1,370.8
Ontario	7,131,620	191,207.9	15,917.2	175,842.5	10,830.5	26,187.4	13,204.7	39,392.1	2,053.7	2,407.7
Manitoba	768,020	16,030.2	1,413.6	14,628.0	1,174.3	1,838.7	1,140.5	2,979.1	186.6	215.1
Saskatchewan	649,020	13,751.8	1,161.4	12,615.5	996.5	1,580.1	988.0	2,568.1	160.7	166.7
Alberta	1,720,570	44,237.4	3,699.7	40,563.5	2,568.6	5,889.2	2,771.1	8,660.3	508.6	572.3
B.C./C.-B.	2,292,050	59,406.2	5,468.8	53,998.2	3,467.1	7,758.2	3,824.3	11,582.4	636.9	705.6
Yukon Terr./Territoire du Yukon	17,810	536.1	96.0	440.0	25.3	64.3	27.5	91.8	6.5	7.1
N.W.T./T.N.-O.	33,570	1,055.3	173.4	879.9	48.4	144.2	60.1	204.3	11.8	14.5
Outside Canada/Hors du Canada	38,430	803.6	122.0	712.8	38.9	168.5	3.0	171.5	8.0	10.5
Canada	19,050,830	465,694.4	39,350.9	427,236.2	28,640.4	60,270.1	24,077.9	84,348.0	3,924.1	5,896.8

Basic Table 2

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

			Loss and nil-Perte et néant		\$1 to-\$1,000	
			Number	Amount	Number	Amount
Item		Poste	Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	170		1,240
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	963,120		606,270
Total number of returns	3	Nombre total de déclarations	3	963,290		607,520
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	15,700	155,990	103,421
Commissions	5	Commissions	5	710	2,390	4,690
Other employment income	6	Autres revenus d'emploi	6	1,880	15,217	3,326
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	2,590	9,938	7,068
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	4,900	15,774	13,000
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	970	5,498	3,374
Family Allowance	10	Allocations familiales	10	6,530	4,755	241,810
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	4,140	23,419	15,160
Taxable amount of dividends	12	Montant imposable des dividendes	12	3,530	12,559	6,960
Bond interest	13	Intérêts obligataires	13	3,350	4,916	31,450
Bank interest	14	Intérêts bancaires	14	33,090	65,487	147,730
Mortgage interest	15	Intérêts hypothécaires	15	1,470	15,836	950
Income from trusts	16	Revenus de fiducie	16	100	131	840
Annuity income	17	Revenus de rentes	17	320	1,910	1,120
Foreign investment income	18	Revenus de placements étrangers	18	1,250	2,756	1,760
Net rental income	19	Revenus nets de location	19	18,100	-306,089	5,830
Taxable capital gains	20	Gains en capital imposables	20	4,410	38,254	3,600
RRSP income	21	Revenu d'un REER	21	3,530	22,067	4,260
Net business income	22	Revenus nets d'entreprise	22	46,120	-762,377	23,900
Net professional income	23	Revenus nets de profession libérale	23	3,890	25,061	1,760
Net commission income	24	Revenus nets de commissions	24	2,440	-1,015	2,500
Net farming income	25	Revenus nets d'agriculture	25	14,780	-184,169	7,950
Net fishing income	26	Revenus nets de pêche	26	570	-8,275	610
Other income	27	Autres revenus	27	9,570	-118,481	39,670
Total income assessed	28	Revenu total établi	28	76,280	-945,311	607,520
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	1,180	1,479	3,400
RRSP contributions	30	Cotisations à un REER	30	3,570	6,378	3,200
Union and professional dues	31	Cotisations syndicales et professionnelles	31	4,570	1,028	14,270
Child care expenses	32	Frais de garde d'enfants	32	610	1,451	1,660
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	6,510	47,509	7,750
Other employment expenses	34	Autres dépenses d'emploi	34	390	3,016	340
Other deductions	35	Autres déductions	35	5,380	29,428	5,410
Capital gains deduction	36	Déduction pour gains en capital	36	340	4,875	880
Additional deductions	37	Déductions supplémentaires	37	450	1,105	1,640
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	18,490	96,269	34,710
Taxable income assessed	39	Revenu imposable établi	39	120	5,553	599,810
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	956,790	5,957,587	605,750
Age amount	41	Montant en raison de l'âge	41	18,360	61,036	15,010
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	40,910	190,171	137,050
Amounts for dependent children	43	Montants pour enfants à charge	43	16,310	12,151	134,340
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	10,130	3,181	6,900
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	14,820	3,202	95,180
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,100	852	1,630
Disability amount	47	Montant pour personnes handicapées	47	4,120	16,760	5,690
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	14,020	21,197	21,060
Amounts transferred from spouse	49	Montants transférés du conjoint	49	2,040	6,103	1,740
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	3,240	2,177	3,310
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	957,490	1,066,136	605,750
Charitable donations	52	Dons de charité	52	60	10	8,540
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	20	1	
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	80	3	6,350
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	957,490	1,066,138	605,790
Net federal tax	56	Impôt fédéral net	56	170	1,048	1,240
Net provincial tax	57	Impôt provincial net	57	120	572	100
Total tax payable	58	Total de l'impôt à payer	58	170	1,621	1,240
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59			
Basic federal tax	60	Impôt fédéral de base	60	170	1,167	1,240
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	270	-229	1,210
Minimum tax	62	Impôt minimum	62	60	232	
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	3,510	1,671	6,200
Child tax credit	64	Crédit d'impôt pour enfants	64	319,550	405,288	319,590

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
720		810		570		650		1,400		1	
209,500		196,020		188,380		180,770		190,630		2	
210,210		196,830		188,940		181,420		192,040		3	
	\$		\$		\$		\$		\$		
99,020	123,534	107,730	167,755	123,360	245,214	121,110	287,497	125,800	352,620	4	
1,160	336	2,090	2,625	2,720	1,006	2,810	2,518	2,100	1,977	5	
3,070	2,339	2,620	1,997	5,730	6,003	5,020	4,003	5,520	6,044	6	
13,350	15,779	7,020	10,104	6,260	11,077	6,550	13,208	6,840	15,357	7	
12,580	11,137	12,940	17,011	13,940	21,609	12,960	23,210	19,330	42,281	8	
1,750	1,265	2,980	2,297	1,350	1,610	2,510	3,442	2,250	3,558	9	
49,440	47,648	37,070	40,197	24,800	23,338	21,410	19,161	19,430	13,563	10	
10,260	11,074	15,100	22,771	18,320	34,206	19,870	40,954	22,920	54,238	11	
3,080	955	3,030	1,833	2,200	537	2,620	1,432	2,730	1,008	12	
11,390	5,082	13,170	7,804	11,770	6,583	12,700	6,353	14,700	7,630	13	
47,650	31,450	46,460	37,035	41,790	34,081	42,910	35,046	45,260	42,496	14	
860	786	900	1,832	800	1,035	510	2,192	1,060	1,486	15	
160	91	530	187	620	657	190	19	650	839	16	
700	443	760	556	580	505	390	370	470	372	17	
850	252	850	332	920	431	560	101	610	172	18	
3,060	175	3,590	-11,388	3,500	-7,078	3,710	-5,525	4,150	-205	19	
1,510	876	1,670	14,953	1,990	1,443	890	673	1,380	1,034	20	
2,420	4,562	2,420	4,411	2,630	5,002	2,570	6,042	3,970	8,900	21	
10,600	-3,102	10,730	-1,243	10,390	7,570	11,980	16,254	14,300	24,414	22	
1,080	412	1,310	1,483	1,060	1,567	1,410	5,792	970	1,876	23	
2,020	714	1,150	733	930	641	1,280	1,912	570	1,288	24	
1,990	-3,558	2,560	-6,769	2,360	-5,739	2,740	-335	3,340	-4,756	25	
220	-53	230	-381	410	-122	140	127	430	1,088	26	
20,220	7,851	25,280	27,253	24,800	32,754	23,800	34,228	26,610	45,167	27	
210,210	260,051	196,830	343,388	188,940	423,932	181,420	498,674	192,040	622,447	28	
2,250	515	2,320	112	3,220	350	2,870	545	3,420	564	29	
2,080	718	2,160	1,211	2,860	1,403	2,690	1,434	3,730	2,629	30	
11,090	655	11,760	685	14,890	792	15,220	1,021	17,080	1,395	31	
1,450	726	1,940	1,005	1,710	1,007	1,700	1,079	2,070	1,778	32	
3,540	1,376	2,660	461	2,620	508	3,500	2,455	3,130	1,195	33	
120	129	260	833	380	1,022	490	1,782	300	600	34	
1,900	15,101	2,750	2,715	2,800	17,566	2,240	9,210	2,450	1,587	35	
690	297	280	552	580	277	220	84	390	240	36	
1,210	928	1,270	1,336	930	1,187	580	1,256	550	497	37	
20,720	20,445	22,250	8,911	25,660	24,112	25,420	18,869	28,460	10,485	38	
208,610	255,176	195,180	335,639	188,050	416,462	180,050	488,968	191,570	612,300	39	
209,630	1,305,388	196,240	1,222,937	188,530	1,178,002	181,320	1,131,568	191,900	1,196,494	40	
15,840	52,949	8,310	28,027	7,650	25,924	7,440	25,018	8,590	28,934	41	
34,790	175,282	25,150	126,679	18,520	93,470	16,370	77,337	15,420	72,481	42	
38,280	40,661	26,150	33,337	17,070	21,497	15,200	17,421	12,540	10,361	43	
3,400	207	5,830	384	8,210	390	12,030	397	58,390	787	44	
77,070	2,064	90,190	3,090	103,940	4,505	105,300	5,279	109,220	6,356	45	
1,460	877	2,660	1,483	1,180	784	2,100	1,553	2,410	2,010	46	
1,140	4,686	660	2,714	320	1,297	1,100	4,509	940	4,089	47	
10,920	15,031	11,370	14,019	13,650	17,142	14,680	18,255	15,060	21,227	48	
1,580	3,854	630	1,646	840	2,227	590	833	800	2,348	49	
1,590	408	1,370	1,459	1,590	348	1,240	424	2,660	1,475	50	
209,720	272,135	196,260	243,982	188,590	228,685	181,380	217,945	191,980	228,818	51	
4,360	336	4,760	380	4,650	382	4,080	476	6,300	615	52	
		80	4							53	
3,080	58	3,430	67	3,450	69	2,510	95	4,740	122	54	
209,720	272,192	196,310	244,048	188,590	228,753	181,380	218,040	191,980	228,940	55	
720	159	810	251	570	159	650	117	1,400	325	56	
130	9	220	43	210	14	340	23	300	28	57	
720	168	810	295	570	173	650	140	1,400	353	58	
										59	
720	123	810	218	570	119	650	100	1,400	300	60	
680	6	810	10	510	6	650	5	1,400	14	61	
		30	66							62	
2,820	126	2,990	243	1,980	71	2,280	190	2,570	133	63	
73,430	107,326	60,430	86,161	43,730	59,196	38,920	48,917	38,090	42,878	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$3,500 to-\$4,000		\$4,000 to-\$4,500	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	1,210		1,500	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	190,330		325,020	
Total number of returns	3	Nombre total de déclarations	3	191,530		326,530	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	132,230	426,816	136,520	480,762
Commissions	5	Commissions	5	2,250	1,070	3,560	3,138
Other employment income	6	Autres revenus d'emploi	6	5,400	6,511	6,330	7,686
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	6,610	16,533	136,970	591,502
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	17,270	37,820	22,550	50,474
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,130	6,014	2,660	5,377
Family Allowance	10	Allocations familiales	10	16,970	12,112	16,120	12,128
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	31,430	82,715	33,860	95,029
Taxable amount of dividends	12	Montant imposable des dividendes	12	3,320	3,190	3,270	1,739
Bond interest	13	Intérêts obligataires	13	14,100	8,824	15,220	7,136
Bank interest	14	Intérêts bancaires	14	47,910	44,211	60,710	50,407
Mortgage interest	15	Intérêts hypothécaires	15	1,180	2,361	1,060	1,886
Income from trusts	16	Revenus de fiducie	16	850	766	680	673
Annuity income	17	Revenus de rentes	17	410	260	1,200	1,279
Foreign investment income	18	Revenus de placements étrangers	18	1,070	488	990	283
Net rental income	19	Revenus nets de location	19	3,740	-7,442	4,760	-6,614
Taxable capital gains	20	Gains en capital imposables	20	1,630	2,047	1,810	1,666
RRSP income	21	Revenu d'un REER	21	3,300	8,975	3,260	8,412
Net business income	22	Revenus nets d'entreprise	22	12,620	18,218	12,670	33,026
Net professional income	23	Revenus nets de profession libérale	23	1,460	3,010	2,410	6,026
Net commission income	24	Revenus nets de commissions	24	1,450	1,979	2,170	5,920
Net farming income	25	Revenus nets d'agriculture	25	3,570	-2,461	4,130	-7,451
Net fishing income	26	Revenus nets de pêche	26	590	-108	210	752
Other income	27	Autres revenus	27	23,780	43,584	27,330	55,003
Total income assessed	28	Revenu total établi	28	191,530	717,492	326,530	1,406,239
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	4,300	628	3,260	613
RRSP contributions	30	Cotisations à un REER	30	3,300	1,949	4,480	3,340
Union and professional dues	31	Cotisations syndicales et professionnelles	31	19,760	1,567	18,990	1,627
Child care expenses	32	Frais de garde d'enfants	32	1,660	1,767	1,990	1,894
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	3,790	1,376	4,930	910
Other employment expenses	34	Autres dépenses d'emploi	34	60	101	530	976
Other deductions	35	Autres déductions	35	3,190	3,240	3,440	3,496
Capital gains deduction	36	Déduction pour gains en capital	36	600	447	670	508
Additional deductions	37	Déductions supplémentaires	37	1,080	2,098	5,350	20,056
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	31,690	13,173	38,190	33,420
Taxable income assessed	39	Revenu imposable établi	39	190,940	705,283	322,270	1,375,221
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	191,240	1,193,874	326,170	2,043,230
Age amount	41	Montant en raison de l'âge	41	7,930	26,421	137,860	466,760
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	13,490	63,124	16,750	73,094
Amounts for dependent children	43	Montants pour enfants à charge	43	10,620	9,507	10,700	9,178
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	83,120	1,996	91,150	2,975
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	118,850	8,048	122,590	9,141
Eligible pension income amount	46	Montant pour revenu de pensions	46	2,960	2,489	2,450	2,160
Disability amount	47	Montant pour personnes handicapées	47	1,090	4,211	1,670	6,667
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	17,300	22,779	19,000	25,102
Amounts transferred from spouse	49	Montants transférés du conjoint	49	530	1,241	4,810	12,940
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	1,800	1,847	3,920	4,710
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	191,300	226,940	326,240	451,359
Charitable donations	52	Dons de charité	52	5,170	586	12,060	1,990
Gifts to Canada or a province	53	Dons au Canada ou à une province	53				
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	3,770	117	9,660	426
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	191,300	227,057	326,240	451,784
Net federal tax	56	Impôt fédéral net	56	1,210	451	1,500	638
Net provincial tax	57	Impôt provincial net	57	360	39	330	164
Total tax payable	58	Total de l'impôt à payer	58	1,210	491	1,500	801
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	1,210	398	1,500	594
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	1,190	19	1,520	-6
Minimum tax	62	Impôt minimum	62				
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	3,140	423	3,070	230
Child tax credit	64	Crédit d'impôt pour enfants	64	35,570	40,473	35,870	41,108

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,240		10,340		1,720		900		26,740		1	
254,110		2,341,040		245,800		247,280		270,330		2	
256,350		2,351,380		247,520		248,170		297,070		3	
	\$		\$		\$		\$		\$		
134,940	523,087	1,136,690	2,710,706	135,910	572,510	136,820	623,873	165,220	799,960	4	
3,550	4,128	22,640	21,488	3,240	2,976	4,400	4,885	3,980	3,806	5	
6,440	7,544	46,240	45,453	8,110	9,632	7,970	9,935	13,050	27,812	6	
67,890	287,189	260,610	967,815	55,720	234,377	50,590	209,630	53,100	226,251	7	
41,110	62,996	171,490	279,537	54,570	101,957	57,160	128,972	67,630	167,103	8	
4,970	9,169	23,490	36,107	5,120	7,923	6,630	12,062	6,960	12,642	9	
19,530	13,819	446,580	300,393	15,600	11,278	19,400	12,653	20,290	13,221	10	
38,450	108,784	205,370	459,089	44,500	135,724	49,130	157,663	53,840	181,423	11	
3,930	1,182	31,130	14,958	3,180	3,827	4,070	1,438	5,320	5,544	12	
17,120	10,498	141,620	67,726	15,680	9,562	18,810	12,917	22,510	18,402	13	
91,330	63,858	571,760	397,252	80,090	76,092	84,210	98,993	101,580	127,135	14	
1,300	2,954	8,630	15,605	840	999	1,310	2,485	1,860	4,358	15	
930	834	5,450	4,331	740	767	330	196	910	1,847	16	
1,320	1,498	6,950	5,853	1,100	955	1,890	1,513	1,990	2,895	17	
1,390	850	8,990	3,234	1,060	498	1,250	435	770	695	18	
6,060	279	38,390	-48,836	5,720	-169	6,390	-9,556	8,140	-6,957	19	
1,910	899	16,380	30,445	1,580	1,786	2,210	4,080	2,650	4,847	20	
4,330	12,736	29,150	66,720	4,450	15,534	4,060	12,796	5,790	22,010	21	
14,370	24,531	121,540	98,368	14,340	39,481	17,870	57,677	25,500	101,979	22	
2,210	10,258	13,670	30,748	2,350	9,716	2,360	9,936	4,720	22,121	23	
1,160	3,328	13,240	16,507	1,470	4,085	1,460	5,795	1,700	6,409	24	
3,320	2,782	31,950	-65,367	4,040	-176	4,000	10,197	13,510	37,030	25	
600	702	3,440	1,927	570	399	660	667	830	496	26	
31,440	62,281	242,940	318,957	28,280	58,734	27,860	56,798	31,990	74,407	27	
256,350	1,216,188	2,351,380	5,779,020	247,520	1,298,467	248,170	1,426,038	297,070	1,855,436	28	
4,120	823	29,160	4,751	4,510	1,004	4,080	1,022	3,900	768	29	
4,280	3,083	28,790	17,897	4,460	3,696	6,090	5,460	8,200	6,243	30	
18,250	1,675	141,280	10,138	19,960	2,119	21,680	2,055	22,240	2,243	31	
2,430	2,875	16,610	12,893	2,770	2,997	2,870	4,137	2,890	3,793	32	
7,190	3,154	39,110	15,368	6,000	701	6,280	1,260	9,850	1,037	33	
380	844	2,880	6,941	250	292	300	714	610	579	34	
3,920	2,572	28,100	63,714	3,980	5,562	4,320	6,881	4,880	2,985	35	
570	103	4,890	2,789	410	312	690	798	1,150	869	36	
2,260	6,429	14,850	34,657	1,130	3,365	1,620	4,477	2,530	6,767	37	
36,460	21,558	263,550	169,148	36,810	20,047	41,480	26,805	48,710	25,283	38	
255,190	1,197,175	2,331,670	5,675,615	246,900	1,280,853	247,480	1,401,936	296,440	1,830,202	39	
255,910	1,598,339	2,346,680	14,653,319	247,330	1,547,684	247,970	1,554,210	296,880	1,861,213	40	
69,250	234,049	277,880	938,844	56,810	192,358	51,830	175,456	54,380	184,185	41	
18,610	80,548	296,140	1,464,687	17,240	74,372	18,660	82,360	21,810	93,103	42	
12,800	10,633	277,690	226,856	11,810	9,560	13,450	10,249	13,680	10,387	43	
97,190	3,999	366,210	11,759	103,300	5,320	109,820	6,660	143,200	10,589	44	
123,050	10,210	945,400	50,764	122,720	11,129	126,080	12,752	143,800	15,143	45	
4,740	3,688	21,590	15,971	4,960	3,662	6,270	5,030	7,080	5,712	46	
2,250	9,249	14,850	60,811	3,010	12,053	2,780	11,452	2,530	10,015	47	
19,790	27,909	142,820	193,374	20,290	26,951	21,640	29,045	24,830	31,468	48	
3,340	9,692	14,850	40,002	2,670	7,476	3,700	10,710	4,380	12,892	49	
4,540	10,473	22,010	22,602	3,870	6,489	4,170	7,695	6,820	6,547	50	
256,140	339,690	2,347,350	3,004,288	247,350	322,376	247,970	323,834	296,900	380,868	51	
11,950	1,936	61,850	7,112	11,510	2,114	12,150	2,066	16,970	3,886	52	
60	2	150	16			60	4			53	
9,770	402	46,740	1,419	9,460	462	9,810	447	14,280	882	54	
256,140	340,092	2,347,440	3,005,707	247,350	322,837	247,970	324,280	296,900	381,750	55	
2,190	852	10,290	3,580	1,720	726	900	532	26,740	952	56	
1,400	241	3,380	861	730	127	440	74	6,000	205	57	
2,240	1,093	10,340	4,441	1,720	853	900	606	26,740	1,157	58	
										59	
2,330	806	10,430	3,317	1,720	637	900	436	27,040	866	60	
2,250	37	10,220	34	1,720	31	880	21	8,610	32	61	
		30	66							62	
3,480	155	28,540	1,977	2,910	508	3,550	189	4,980	736	63	
35,750	39,065	681,380	809,891	32,350	35,545	35,550	38,228	42,350	45,976	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$6,500 to-\$7,000		\$7,000 to-\$7,500	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	121,640		138,010	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	151,990		133,750	
Total number of returns	3	Nombre total de déclarations	3	273,630		271,760	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	146,490	778,139	149,520	840,167
Commissions	5	Commissions	5	4,620	6,893	3,810	7,279
Other employment income	6	Autres revenus d'emploi	6	8,500	12,985	9,420	14,038
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	59,580	249,491	59,850	252,109
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	71,170	200,010	72,390	229,339
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	8,240	17,309	8,480	16,969
Family Allowance	10	Allocations familiales	10	20,790	13,212	20,350	13,850
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	55,680	203,882	59,160	218,118
Taxable amount of dividends	12	Montant imposable des dividendes	12	6,010	3,010	7,300	5,967
Bond interest	13	Intérêts obligataires	13	22,300	18,034	24,040	21,536
Bank interest	14	Intérêts bancaires	14	98,610	135,634	103,080	153,919
Mortgage interest	15	Intérêts hypothécaires	15	2,190	11,933	1,720	4,988
Income from trusts	16	Revenus de fiducie	16	770	923	900	1,171
Annuity income	17	Revenus de rentes	17	2,480	4,556	2,010	4,363
Foreign investment income	18	Revenus de placements étrangers	18	1,470	718	1,650	824
Net rental income	19	Revenus nets de location	19	9,170	2,372	8,840	-111
Taxable capital gains	20	Gains en capital imposables	20	3,660	6,182	2,710	4,403
RRSP income	21	Revenu d'un REER	21	5,960	20,334	4,740	16,960
Net business income	22	Revenus nets d'entreprise	22	20,910	76,029	18,680	67,872
Net professional income	23	Revenus nets de profession libérale	23	3,330	14,668	3,390	16,403
Net commission income	24	Revenus nets de commissions	24	1,760	6,063	1,950	6,756
Net farming income	25	Revenus nets d'agriculture	25	8,840	3,547	7,800	12,314
Net fishing income	26	Revenus nets de pêche	26	1,000	91	600	1,357
Other income	27	Autres revenus	27	27,640	59,205	25,070	59,723
Total income assessed	28	Revenu total établi	28	273,630	1,845,221	271,760	1,970,315
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	5,500	1,388	5,260	1,835
RRSP contributions	30	Cotisations à un REER	30	8,590	8,701	11,900	10,247
Union and professional dues	31	Cotisations syndicales et professionnelles	31	24,210	2,378	24,120	2,606
Child care expenses	32	Frais de garde d'enfants	32	3,570	4,515	3,860	4,642
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	9,110	3,639	10,620	2,010
Other employment expenses	34	Autres dépenses d'emploi	34	770	2,961	1,210	4,189
Other deductions	35	Autres déductions	35	6,080	4,358	7,100	12,071
Capital gains deduction	36	Déduction pour gains en capital	36	1,680	1,700	1,580	1,342
Additional deductions	37	Déductions supplémentaires	37	3,770	8,073	3,690	6,624
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	52,940	37,715	57,420	45,567
Taxable income assessed	39	Revenu imposable établi	39	272,460	1,808,943	271,040	1,930,276
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	273,360	1,713,030	271,560	1,703,696
Age amount	41	Montant en raison de l'âge	41	60,930	206,304	61,190	207,234
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	22,830	95,403	22,760	95,383
Amounts for dependent children	43	Montants pour enfants à charge	43	14,490	10,640	14,370	11,487
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	132,340	10,944	131,950	11,836
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	135,620	16,325	136,490	17,486
Eligible pension income amount	46	Montant pour revenu de pensions	46	8,110	6,836	8,540	7,105
Disability amount	47	Montant pour personnes handicapées	47	5,460	22,134	6,770	27,314
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	40,600	44,175	44,220	51,560
Amounts transferred from spouse	49	Montants transférés du conjoint	49	4,130	11,882	5,110	14,607
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	11,620	10,442	14,880	13,233
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	273,400	365,063	271,580	367,226
Charitable donations	52	Dons de charité	52	23,240	5,046	26,180	5,745
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			50	1
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	18,790	1,142	22,340	1,281
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	273,420	366,205	271,580	368,507
Net federal tax	56	Impôt fédéral net	56	121,640	7,425	138,010	17,219
Net provincial tax	57	Impôt provincial net	57	26,470	1,092	31,780	2,098
Total tax payable	58	Total de l'impôt à payer	58	121,640	8,517	138,010	19,317
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59			20	8
Basic federal tax	60	Impôt fédéral de base	60	121,750	7,098	138,060	16,565
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	98,080	291	129,030	744
Minimum tax	62	Impôt minimum	62				
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	5,490	398	6,660	792
Child tax credit	64	Crédit d'impôt pour enfants	64	35,790	38,296	33,890	35,276

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		I t c m P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
143,190		146,510		146,970		161,060		172,240		1
119,820		110,340		100,990		101,390		79,930		2
263,010		256,850		247,970		262,450		252,170		3
	\$		\$		\$		\$		\$	
146,930	880,158	141,530	885,514	138,580	926,230	150,570	1,038,789	142,120	1,025,084	4
4,340	7,606	3,970	5,637	4,190	10,835	4,540	8,154	4,720	11,821	5
8,420	10,447	7,380	11,273	9,020	14,619	7,950	17,159	6,950	13,519	6
60,470	256,963	59,210	251,024	57,860	244,802	64,590	275,209	64,980	276,091	7
73,030	254,117	71,760	262,631	71,020	276,963	71,830	270,258	71,830	284,509	8
9,780	20,191	12,860	26,282	16,940	42,288	18,120	42,409	18,470	44,666	9
23,100	14,642	23,050	16,798	20,980	14,032	24,150	17,044	20,500	13,196	10
61,920	239,890	62,270	256,954	62,900	245,160	72,030	293,581	69,190	308,203	11
6,490	4,329	8,230	6,619	6,150	3,404	8,480	7,541	6,390	6,855	12
20,470	18,188	24,610	22,148	22,070	23,045	27,090	29,589	23,820	25,868	13
99,710	140,626	104,980	159,943	104,240	164,792	110,140	188,928	109,450	206,983	14
1,740	4,777	2,790	7,928	2,770	6,618	2,480	8,339	2,380	7,407	15
1,020	1,695	1,670	2,825	770	1,116	1,100	1,214	810	1,336	16
2,180	3,975	2,310	2,909	3,720	6,668	4,370	5,762	3,500	4,391	17
1,330	2,316	1,520	1,497	1,330	806	1,290	733	1,710	509	18
9,650	1,621	9,540	-6,765	9,430	-566	9,800	7,004	10,920	204	19
2,540	2,852	3,770	8,767	3,370	4,721	3,800	4,429	2,860	4,440	20
4,940	15,741	4,820	15,185	4,390	16,894	6,430	21,804	6,860	27,720	21
18,290	70,726	19,120	87,590	16,380	81,962	19,580	89,296	17,470	92,561	22
3,400	14,214	2,960	16,701	2,730	13,521	2,090	11,937	2,310	15,875	23
1,360	4,878	1,740	7,087	1,350	4,591	1,790	4,118	2,190	8,979	24
7,170	9,150	5,810	13,263	6,500	12,470	5,930	17,315	5,520	11,067	25
780	738	910	-236	650	624	1,240	1,811	1,150	778	26
26,080	57,004	24,910	56,252	23,390	52,948	26,930	64,882	24,880	66,688	27
263,010	2,036,845	256,850	2,117,825	247,970	2,168,542	262,450	2,427,305	252,170	2,458,751	28
4,750	1,240	6,170	1,833	6,150	2,135	6,300	1,735	7,480	2,405	29
11,860	10,366	14,500	13,598	14,470	15,671	19,930	20,388	16,960	16,415	30
24,820	2,982	26,710	3,123	25,670	3,426	26,550	3,218	27,380	3,346	31
4,330	6,106	4,380	5,645	6,470	10,169	6,350	9,438	7,090	12,282	32
11,150	3,408	13,070	7,529	12,270	1,877	15,180	3,000	15,470	3,382	33
830	1,334	1,380	1,945	1,020	2,961	1,440	2,247	2,760	7,953	34
8,010	11,213	7,650	46,253	7,470	9,462	7,500	13,334	7,870	17,368	35
1,180	1,173	2,010	1,815	2,300	2,380	2,460	1,831	1,820	2,130	36
4,690	7,623	5,160	11,141	4,620	10,024	6,110	14,449	5,720	16,138	37
59,680	45,444	65,080	92,883	65,150	58,103	74,770	69,640	74,620	81,420	38
262,590	1,995,057	255,970	2,061,609	247,480	2,110,733	261,920	2,360,133	251,390	2,386,123	39
262,890	1,647,407	256,640	1,608,798	247,790	1,553,240	262,270	1,646,004	252,090	1,581,759	40
61,620	208,701	60,470	204,790	58,670	198,722	65,710	222,543	66,300	224,561	41
25,320	104,403	26,050	108,082	25,340	105,292	26,770	109,200	25,970	103,674	42
16,500	12,957	16,420	14,059	15,540	12,882	17,870	16,354	15,370	11,839	43
132,060	13,226	130,300	14,177	132,870	15,480	143,560	17,451	136,080	17,919	44
134,860	18,590	131,780	19,078	131,120	20,973	142,200	23,607	133,380	23,188	45
9,970	8,297	12,860	10,623	18,450	15,631	20,360	17,825	19,260	16,674	46
6,140	24,217	6,960	28,520	8,160	33,052	7,230	29,581	6,410	26,328	47
43,520	50,037	38,810	49,631	38,190	51,395	35,810	45,891	35,200	48,700	48
4,080	10,874	5,400	13,656	7,200	21,386	6,270	17,372	9,480	26,354	49
12,910	10,884	16,140	11,109	15,800	9,582	16,260	13,627	20,230	16,588	50
262,950	358,555	256,660	353,904	247,810	346,300	262,290	367,027	252,110	356,573	51
24,030	5,543	28,730	6,493	28,290	7,071	35,400	9,422	38,580	11,976	52
		110	28	60	1			70	3	53
20,330	1,261	22,620	1,509	23,690	1,661	28,800	2,213	33,060	2,859	54
262,950	359,816	256,660	355,413	247,810	347,960	262,290	369,240	252,110	359,432	55
143,190	27,131	146,510	37,921	146,970	47,672	161,060	62,874	172,240	72,125	56
36,630	3,576	50,650	5,687	70,550	10,070	84,770	16,327	94,270	20,772	57
143,190	30,707	146,510	43,609	146,970	57,741	161,060	79,201	172,240	92,897	58
										59
143,190	25,935	146,640	36,221	147,100	45,555	161,060	60,050	172,390	69,104	60
136,460	1,218	141,410	1,723	143,150	2,193	158,320	2,907	163,410	3,327	61
130	97					60	109			62
6,160	573	7,610	878	5,680	450	8,280	1,001	5,130	910	63
33,370	33,062	33,030	33,070	31,920	31,961	36,150	35,548	31,660	29,710	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

	Item	Poste	\$5,000 to-\$10,000		\$10,000 to-\$10,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	1,058,970		185,990
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2	1,561,620		66,870
Total number of returns	3	<i>Nombre total de déclarations</i>	3	2,620,590		252,860
Sources of income		Sources de revenu				
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	1,453,690	8,370,423	145,020
Commissions	5	<i>Commissions</i>	5	41,830	69,893	3,600
Other employment income	6	<i>Autres revenus d'emploi</i>	6	86,760	141,419	8,600
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	585,950	2,475,947	65,690
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	682,380	2,175,861	72,340
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	111,600	242,741	23,790
Family Allowance	10	<i>Allocations familiales</i>	10	208,200	139,926	24,440
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	590,630	2,240,597	64,750
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	61,620	48,534	9,470
Bond interest	13	<i>Intérêts obligataires</i>	13	221,380	199,288	24,410
Bank interest	14	<i>Intérêts bancaires</i>	14	996,090	1,453,046	110,220
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	20,080	59,832	2,890
Income from trusts	16	<i>Revenus de fiducie</i>	16	9,030	13,089	820
Annuity income	17	<i>Revenus de rentes</i>	17	25,560	37,986	3,550
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	13,370	9,033	1,610
Net rental income	19	<i>Revenus nets de location</i>	19	87,590	-12,922	11,740
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	29,140	46,505	3,900
RRSP income	21	<i>Revenu d'un REER</i>	21	52,440	184,978	7,410
Net business income	22	<i>Revenus nets d'entreprise</i>	22	188,120	765,172	15,940
Net professional income	23	<i>Revenus nets de profession libérale</i>	23	29,650	145,092	2,120
Net commission income	24	<i>Revenus nets de commissions</i>	24	16,770	58,760	1,920
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	69,120	126,176	6,670
Net fishing income	26	<i>Revenus nets de pêche</i>	26	8,360	6,726	1,330
Other income	27	<i>Autres revenus</i>	27	267,020	606,640	25,030
Total income assessed	28	<i>Revenu total établi</i>	28	2,620,590	19,604,746	252,860
Deductions		Déductions				
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	54,080	15,365	8,980
RRSP contributions	30	<i>Cotisations à un REER</i>	30	116,970	110,784	19,850
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	243,330	27,496	29,860
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	44,570	63,724	6,520
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	108,990	27,844	15,960
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34	10,570	25,175	1,830
Other deductions	35	<i>Autres déductions</i>	35	64,860	129,486	8,530
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	15,290	14,350	2,830
Additional deductions	37	<i>Déductions supplémentaires</i>	37	39,030	88,681	6,320
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	576,660	502,905	79,030
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	2,613,660	19,165,865	252,360
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	<i>Montant personnel de base</i>	40	2,618,770	16,417,041	252,760
Age amount	41	<i>Montant en raison de l'âge</i>	41	597,910	2,024,855	66,690
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	232,730	971,270	29,770
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	149,510	120,414	17,720
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	1,295,470	123,603	142,310
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	1,338,040	178,272	137,560
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	115,860	97,394	25,580
Disability amount	47	<i>Montant pour personnes handicapées</i>	47	55,460	224,667	6,910
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	343,110	428,852	35,860
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49	52,420	147,210	11,190
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	122,690	106,196	19,970
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	2,619,010	3,541,726	252,800
Charitable donations	52	<i>Dons de charité</i>	52	245,080	59,362	42,020
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53	340	40	110
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	203,170	13,716	36,450
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	2,619,030	3,555,441	252,800
Net federal tax	56	<i>Impôt fédéral net</i>	56	1,058,970	274,578	185,990
Net provincial tax	57	<i>Impôt provincial net</i>	57	402,280	60,027	102,390
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	1,058,970	334,604	185,990
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59	20	8	
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	1,059,840	262,466	186,050
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	981,070	12,486	182,600
Minimum tax	62	<i>Impôt minimum</i>	62	190	207	
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	56,440	6,437	8,770
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	346,060	356,674	32,420

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
190,880		191,740		189,400		203,550		191,630		1	
51,080		48,840		46,150		32,650		26,080		2	
241,960		240,580		235,550		236,200		217,710		3	
	\$		\$		\$		\$		\$		
144,620	1,180,348	145,290	1,260,216	139,030	1,252,006	147,270	1,369,894	136,610	1,326,135	4	
4,050	10,884	3,400	18,907	4,780	11,160	6,490	15,928	4,390	12,706	5	
6,790	10,250	6,130	10,772	6,420	13,538	7,330	18,077	7,530	22,537	6	
58,800	248,380	60,820	258,788	58,680	251,680	52,030	222,301	49,050	207,668	7	
63,510	268,452	64,540	272,227	63,650	275,598	58,430	243,921	53,880	235,241	8	
22,400	61,681	24,840	63,963	28,800	83,908	30,420	92,702	29,090	87,939	9	
24,720	16,676	26,020	16,389	27,370	18,911	28,990	20,086	25,490	17,460	10	
68,770	312,342	67,260	320,024	67,610	330,702	70,540	353,115	66,590	348,401	11	
8,890	7,169	8,470	7,145	8,970	8,378	10,890	16,491	9,420	14,908	12	
24,300	33,125	25,860	28,702	24,610	31,638	24,940	33,687	24,510	33,834	13	
108,100	209,210	103,060	230,000	105,010	229,165	104,970	236,326	95,060	224,064	14	
3,060	9,494	2,590	6,470	2,920	9,069	3,120	11,235	2,770	9,358	15	
1,030	1,483	1,120	1,631	1,260	2,150	1,400	2,781	820	1,544	16	
2,990	3,927	4,170	6,777	5,110	10,400	5,480	10,919	5,450	11,305	17	
1,490	1,159	1,700	1,188	2,000	1,441	2,100	522	1,510	1,125	18	
11,070	-2	12,010	-10,946	10,360	744	12,310	8,059	11,340	-4,024	19	
3,240	7,417	2,780	4,647	3,970	5,756	4,160	6,906	3,940	6,000	20	
6,690	25,277	7,330	28,325	6,350	22,226	6,450	23,976	6,340	21,595	21	
16,590	91,029	13,800	75,592	17,150	87,780	15,340	92,835	13,200	84,604	22	
2,120	15,465	2,810	21,894	2,940	25,082	2,590	19,629	1,920	17,162	23	
2,160	14,139	1,110	3,627	1,760	8,877	2,240	7,601	1,850	12,262	24	
6,410	12,487	6,620	21,172	7,630	30,756	8,660	29,361	6,820	26,315	25	
1,020	1,328	1,170	2,957	1,530	5,137	1,550	3,562	1,190	2,709	26	
25,120	58,989	23,740	54,343	23,100	51,583	21,360	52,362	20,540	53,356	27	
241,960	2,600,709	240,580	2,704,810	235,550	2,767,685	236,200	2,892,273	217,710	2,774,203	28	
9,690	2,986	9,330	3,341	10,450	3,589	11,050	4,362	10,850	4,360	29	
20,480	23,434	21,490	25,696	23,080	27,062	24,390	31,100	24,060	32,343	30	
30,880	4,214	30,440	4,247	28,910	4,136	30,340	4,299	31,330	4,652	31	
6,250	10,815	7,780	13,253	7,810	12,801	6,930	14,640	8,210	14,842	32	
17,360	6,329	18,030	2,582	21,810	4,568	22,700	6,125	20,140	4,451	33	
1,510	4,272	1,710	5,297	1,390	3,788	1,910	3,128	1,440	3,014	34	
8,800	23,460	8,950	14,179	9,740	11,111	8,510	12,765	10,930	26,292	35	
2,460	4,164	1,970	2,538	2,640	5,427	3,420	5,427	2,580	2,628	36	
5,620	14,669	6,840	21,308	6,150	17,273	6,820	19,472	6,500	19,253	37	
80,530	94,343	81,340	92,441	86,670	86,786	90,170	101,319	87,180	111,835	38	
241,350	2,516,439	240,090	2,612,433	235,370	2,685,029	235,570	2,791,223	217,260	2,668,984	39	
241,830	1,516,617	240,470	1,509,337	235,390	1,476,952	236,180	1,482,384	217,630	1,365,661	40	
59,430	201,259	62,280	210,936	59,350	200,859	52,600	178,146	49,640	168,094	41	
28,140	118,368	28,730	120,522	34,680	148,035	31,090	131,423	29,730	129,100	42	
18,570	15,357	18,020	14,310	19,840	16,834	23,110	19,063	18,950	15,785	43	
142,480	21,897	142,150	23,190	139,960	24,566	147,230	26,814	136,350	26,159	44	
137,790	26,843	136,740	28,981	132,320	28,600	138,560	31,236	129,720	30,849	45	
23,890	21,404	25,200	22,283	31,110	28,424	33,000	30,969	31,610	30,178	46	
5,420	22,838	6,640	26,677	6,760	27,899	5,960	24,515	6,540	26,668	47	
31,890	41,193	30,640	41,141	30,220	37,823	31,400	35,795	27,700	30,900	48	
8,790	25,878	12,350	34,822	11,650	33,968	10,360	27,157	8,280	23,181	49	
21,190	20,290	19,380	17,801	19,640	22,531	22,660	27,833	19,470	20,247	50	
241,850	345,361	240,490	348,427	235,410	347,871	236,180	342,598	217,650	317,373	51	
43,190	12,518	46,370	15,151	46,470	15,303	49,130	17,020	48,310	14,102	52	
70	8	170	193	220	62	20	4			53	
37,750	2,956	42,030	3,668	40,840	3,675	44,230	4,078	41,200	3,321	54	
241,850	348,318	240,490	352,094	235,410	351,546	236,180	346,676	217,650	320,694	55	
190,730	100,847	191,730	112,234	189,300	124,109	203,550	142,833	191,360	145,367	56	
108,500	30,727	108,320	34,706	110,800	38,753	120,010	45,771	124,150	49,335	57	
190,880	131,575	191,740	146,940	189,400	162,862	203,550	188,604	191,630	194,702	58	
										59	
190,770	96,461	191,780	107,409	189,300	118,445	203,550	136,383	191,410	138,913	60	
187,350	4,685	190,090	5,245	186,750	5,729	199,920	6,694	189,160	6,828	61	
				60	10					62	
8,390	951	7,680	948	8,560	1,112	10,470	2,193	9,040	1,983	63	
33,520	31,399	33,340	29,531	29,400	26,330	31,270	29,911	26,480	24,530	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$13,000 to-\$13,500		\$13,500 to-\$14,000	
				Number	Amount	Number	Amount
Item		Poste		Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	192,340		191,990	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	23,690		20,000	
Total number of returns	3	Nombre total de déclarations	3	216,030		211,990	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	141,540	1,434,834	136,510	1,447,316
Commissions	5	Commissions	5	3,680	11,887	4,450	12,825
Other employment income	6	Autres revenus d'emploi	6	6,010	21,327	5,200	15,053
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	48,060	204,856	47,230	198,448
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	53,720	234,999	54,520	242,352
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	28,930	93,850	31,420	117,356
Family Allowance	10	Allocations familiales	10	26,290	17,914	25,720	18,436
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	67,710	342,281	66,320	326,177
Taxable amount of dividends	12	Montant imposable des dividendes	12	9,650	9,655	8,540	13,421
Bond interest	13	Intérêts obligataires	13	25,240	30,708	26,610	33,320
Bank interest	14	Intérêts bancaires	14	98,270	234,765	99,880	237,470
Mortgage interest	15	Intérêts hypothécaires	15	3,700	9,660	3,320	10,584
Income from trusts	16	Revenus de fiducie	16	1,080	2,194	1,200	1,519
Annuity income	17	Revenus de rentes	17	6,680	11,433	6,820	12,975
Foreign investment income	18	Revenus de placements étrangers	18	1,840	2,183	1,320	1,750
Net rental income	19	Revenus nets de location	19	10,480	-5,179	9,480	1,363
Taxable capital gains	20	Gains en capital imposables	20	3,570	6,800	3,070	5,644
RRSP income	21	Revenu d'un REER	21	5,740	17,181	7,170	25,103
Net business income	22	Revenus nets d'entreprise	22	13,260	78,379	13,830	95,255
Net professional income	23	Revenus nets de profession libérale	23	1,990	15,337	2,480	18,318
Net commission income	24	Revenus nets de commissions	24	1,180	7,879	1,060	6,160
Net farming income	25	Revenus nets d'agriculture	25	5,900	13,890	7,530	16,133
Net fishing income	26	Revenus nets de pêche	26	830	2,716	1,260	3,478
Other income	27	Autres revenus	27	23,160	62,521	22,070	53,775
Total income assessed	28	Revenu total établi	28	216,030	2,862,069	211,990	2,914,232
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	11,830	4,558	13,180	6,008
RRSP contributions	30	Cotisations à un REER	30	26,590	35,916	25,670	34,410
Union and professional dues	31	Cotisations syndicales et professionnelles	31	30,380	4,634	35,090	5,522
Child care expenses	32	Frais de garde d'enfants	32	10,420	18,663	8,220	17,193
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	21,710	5,831	23,370	3,376
Other employment expenses	34	Autres dépenses d'emploi	34	2,410	6,655	2,090	4,870
Other deductions	35	Autres déductions	35	9,120	13,045	11,270	16,107
Capital gains deduction	36	Déduction pour gains en capital	36	2,890	4,027	2,440	3,083
Additional deductions	37	Déductions supplémentaires	37	6,520	21,355	6,660	22,639
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	91,550	114,683	95,750	113,208
Taxable income assessed	39	Revenu imposable établi	39	215,370	2,751,233	211,840	2,804,253
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	215,950	1,354,521	211,950	1,330,273
Age amount	41	Montant en raison de l'âge	41	48,910	165,496	48,100	162,854
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	30,790	121,798	28,190	115,958
Amounts for dependent children	43	Montants pour enfants à charge	43	20,360	16,093	19,960	18,185
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	139,990	27,506	138,010	29,000
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	133,290	32,535	130,820	33,848
Eligible pension income amount	46	Montant pour revenu de pensions	46	31,130	29,608	34,680	33,362
Disability amount	47	Montant pour personnes handicapées	47	7,770	32,001	6,350	26,162
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	26,790	29,025	24,910	28,771
Amounts transferred from spouse	49	Montants transférés du conjoint	49	10,060	28,957	9,730	28,228
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	22,940	24,140	20,420	26,142
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	215,950	316,439	211,970	311,512
Charitable donations	52	Dons de charité	52	46,390	16,251	54,570	18,519
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	50	180	190	60
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	41,580	3,994	48,220	4,502
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	215,970	320,432	211,970	316,014
Net federal tax	56	Impôt fédéral net	56	191,590	160,623	191,400	173,326
Net provincial tax	57	Impôt provincial net	57	125,580	55,355	127,580	60,481
Total tax payable	58	Total de l'impôt à payer	58	192,340	215,978	191,990	233,807
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	191,670	153,618	191,430	165,792
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	189,970	7,492	189,940	8,097
Minimum tax	62	Impôt minimum	62	20	23	60	83
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	9,270	1,282	8,040	1,785
Child tax credit	64	Crédit d'impôt pour enfants	64	29,020	27,049	25,580	24,498

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		I	P
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	t o e s t e	
187,840		187,240		1,912,600		193,050		197,860		1	
17,380		15,090		347,830		13,040		9,760		2	
205,220		202,330		2,260,430		206,090		207,620		3	
	\$		\$		\$		\$		\$		
131,040	1,434,768	132,890	1,541,038	1,399,820	13,385,017	137,890	1,662,285	139,980	1,718,450	4	
4,740	20,026	4,480	13,296	44,060	135,181	4,230	19,798	5,150	19,813	5	
6,260	17,726	6,620	17,066	66,900	162,988	5,390	16,910	5,050	17,085	6	
47,030	198,347	44,230	187,062	531,610	2,257,430	43,430	182,891	42,370	179,260	7	
52,830	243,389	50,510	230,613	587,920	2,552,609	47,900	229,345	49,630	231,715	8	
31,640	120,521	30,260	117,741	281,560	898,980	31,840	133,613	30,020	131,679	9	
23,660	16,083	27,300	18,634	259,990	176,637	29,600	20,944	27,950	20,134	10	
60,250	312,463	60,980	309,190	660,770	3,245,208	59,000	316,823	63,960	344,664	11	
10,510	10,934	10,590	13,615	95,390	109,641	10,020	14,421	10,350	11,824	12	
24,390	35,111	25,570	38,833	250,440	323,297	27,360	40,408	26,650	38,234	13	
97,170	252,563	93,320	254,826	1,015,060	2,316,742	91,640	236,332	98,500	275,651	14	
3,400	10,435	2,620	10,690	30,410	94,459	3,390	12,158	2,530	8,907	15	
1,010	762	1,320	1,457	11,060	15,975	1,150	1,999	1,210	1,737	16	
6,460	15,258	6,010	12,767	52,710	99,866	6,480	14,036	6,170	13,419	17	
2,070	1,405	1,790	2,062	17,430	15,188	1,890	1,314	1,650	881	18	
10,590	1,659	11,370	-858	110,720	-17,400	10,070	-8,196	11,080	1,960	19	
4,110	7,873	4,510	8,413	37,240	64,888	4,100	11,542	2,790	8,107	20	
6,500	24,537	6,400	24,767	66,370	241,457	7,690	27,295	6,470	23,691	21	
15,660	93,293	11,640	57,138	146,420	851,916	13,950	85,430	13,160	103,022	22	
1,850	14,856	2,120	21,698	22,950	183,451	2,280	25,465	2,330	16,794	23	
1,540	7,443	1,480	10,976	16,280	89,259	1,590	11,752	1,820	8,203	24	
5,380	27,328	5,560	29,366	67,180	220,602	6,040	16,681	5,620	20,627	25	
980	4,230	870	3,938	11,720	32,783	1,170	4,895	720	3,623	26	
19,860	52,995	22,320	60,050	226,300	558,906	21,910	63,304	22,640	70,602	27	
205,220	2,924,006	202,330	2,984,377	2,260,430	28,015,082	206,090	3,141,447	207,620	3,270,083	28	
14,420	5,996	15,510	7,606	115,300	45,603	16,600	7,755	16,670	7,126	29	
28,930	38,092	29,970	42,012	244,520	311,629	32,410	45,757	35,230	50,409	30	
35,200	5,691	36,200	6,224	318,630	47,533	33,520	6,297	36,330	6,480	31	
7,880	15,136	9,340	19,993	79,360	147,808	8,960	15,324	9,630	21,099	32	
20,990	5,554	24,200	5,288	206,270	48,501	21,490	5,644	23,880	6,865	33	
2,180	6,295	2,420	6,231	18,880	47,359	2,820	8,154	2,220	6,078	34	
10,690	27,875	9,230	20,546	95,760	176,643	10,360	21,523	10,880	22,002	35	
3,220	4,409	3,270	4,772	27,710	36,487	2,890	7,345	2,180	5,698	36	
5,800	18,631	7,240	21,745	64,470	193,158	6,170	17,744	5,110	14,410	37	
92,660	127,679	98,270	134,417	883,140	1,054,722	97,960	135,543	102,110	140,167	38	
204,450	2,806,221	201,960	2,856,523	2,255,620	27,007,808	205,580	3,009,095	207,130	3,130,912	39	
205,100	1,286,717	202,200	1,269,044	2,259,460	14,176,238	206,050	1,293,015	207,510	1,302,241	40	
47,800	161,885	45,270	153,279	540,060	1,828,687	44,070	149,269	42,760	144,789	41	
28,960	117,264	29,110	120,189	299,170	1,240,460	30,480	126,192	29,690	119,288	42	
17,200	14,561	20,700	17,800	194,430	163,156	21,530	20,609	21,530	19,546	43	
132,750	29,533	134,000	31,027	1,395,230	260,797	140,430	33,999	142,210	35,873	44	
124,420	33,503	127,080	36,061	1,328,280	308,241	130,540	38,120	133,130	39,999	45	
34,700	33,256	31,800	30,653	302,690	282,379	35,230	33,485	31,820	30,292	46	
7,470	30,893	8,670	35,700	68,490	281,447	6,880	28,115	6,480	27,027	47	
21,220	25,732	25,220	25,905	285,860	340,392	23,030	25,601	22,930	26,784	48	
9,310	27,039	8,290	22,010	100,020	283,422	9,190	27,556	8,840	25,296	49	
21,100	25,207	17,750	24,073	204,510	225,186	19,610	27,088	18,910	25,368	50	
205,100	303,557	202,240	300,125	2,259,640	3,295,965	206,070	306,437	207,540	305,370	51	
51,300	19,195	50,110	19,274	477,870	161,617	52,370	19,374	53,750	21,611	52	
80	6			910	517			40	1	53	
45,170	4,705	44,730	4,759	422,200	39,088	46,190	4,761	47,300	5,379	54	
205,100	308,262	202,240	304,884	2,259,660	3,335,052	206,070	311,198	207,540	310,749	55	
187,240	181,422	186,820	192,037	1,909,700	1,418,399	192,830	212,710	197,710	234,735	56	
126,700	64,942	124,230	68,541	1,178,250	474,077	130,570	77,334	134,360	84,155	57	
187,840	246,364	187,240	260,578	1,912,600	1,892,476	193,050	290,044	197,860	318,890	58	
											59
187,420	173,221	187,090	183,700	1,910,480	1,355,996	192,860	203,090	197,770	223,999	60	
185,510	8,541	185,210	9,035	1,886,500	66,308	191,630	10,039	196,790	11,063	61	
		20	52	160	168					62	
9,850	1,452	9,930	1,809	90,000	14,566	9,620	1,917	10,140	1,570	63	
22,510	18,847	25,580	22,440	289,130	267,088	24,760	22,043	24,340	22,201	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

			\$16,000 to-\$16,500		\$16,500 to-\$17,000	
			Number	Amount	Number	Amount
Item		Poste	Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	188,660		188,490	
Number of non-taxable returns	2	Nombre de déclarations non imposables	7,430		6,120	
Total number of returns	3	Nombre total de déclarations	196,100		194,600	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	136,070	1,739,477	137,460	1,829,600
Commissions	5	Commissions	4,860	26,154	4,900	25,302
Other employment income	6	Autres revenus d'emploi	4,900	20,694	5,680	17,340
Old Age Security pension	7	Pension de sécurité de la vieillesse	39,320	166,909	36,800	156,066
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	46,980	221,830	43,150	208,973
Other pensions or superannuation	9	Autres pensions et pensions de retraite	31,220	146,443	29,170	152,056
Family Allowance	10	Allocations familiales	26,170	17,020	29,610	19,363
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	58,460	314,194	59,510	329,411
Taxable amount of dividends	12	Montant imposable des dividendes	11,400	17,550	10,040	15,427
Bond interest	13	Intérêts obligataires	25,200	31,647	24,580	39,181
Bank interest	14	Intérêts bancaires	89,790	248,946	87,910	237,800
Mortgage interest	15	Intérêts hypothécaires	3,250	10,054	2,820	9,107
Income from trusts	16	Revenus de fiducie	840	755	1,100	1,298
Annuity income	17	Revenus de rentes	6,330	14,209	5,950	10,913
Foreign investment income	18	Revenus de placements étrangers	2,460	1,989	2,330	1,146
Net rental income	19	Revenus nets de location	10,830	-10,325	11,100	-2,285
Taxable capital gains	20	Gains en capital imposables	4,570	7,440	4,310	8,806
RRSP income	21	Revenu d'un REER	7,800	28,128	7,350	26,194
Net business income	22	Revenus nets d'entreprise	11,360	74,291	12,760	82,265
Net professional income	23	Revenus nets de profession libérale	2,050	21,291	2,420	20,519
Net commission income	24	Revenus nets de commissions	1,300	7,454	1,400	4,451
Net farming income	25	Revenus nets d'agriculture	4,400	17,705	5,010	15,706
Net fishing income	26	Revenus nets de pêche	880	4,380	750	3,884
Other income	27	Autres revenus	22,360	57,280	21,450	47,014
Total income assessed	28	Revenu total établi	196,100	3,185,513	194,600	3,259,538
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	18,820	10,098	19,600	9,592
RRSP contributions	30	Cotisations à un REER	29,860	43,485	32,590	47,332
Union and professional dues	31	Cotisations syndicales et professionnelles	40,710	7,171	38,930	7,199
Child care expenses	32	Frais de garde d'enfants	9,020	19,972	9,750	20,514
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	25,380	4,008	23,860	7,118
Other employment expenses	34	Autres dépenses d'emploi	3,520	11,992	2,370	6,675
Other deductions	35	Autres déductions	10,400	18,071	9,480	25,372
Capital gains deduction	36	Déduction pour gains en capital	3,250	4,916	3,180	6,253
Additional deductions	37	Déductions supplémentaires	6,600	23,622	5,520	17,114
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	102,960	143,335	101,270	147,169
Taxable income assessed	39	Revenu imposable établi	195,580	3,049,125	194,060	3,115,424
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	195,950	1,229,920	194,560	1,220,455
Age amount	41	Montant en raison de l'âge	39,760	134,638	37,300	126,318
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	27,040	110,565	30,510	124,804
Amounts for dependent children	43	Montants pour enfants à charge	18,410	15,573	21,320	18,027
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	136,560	35,606	139,020	37,673
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	130,040	41,262	130,440	42,714
Eligible pension income amount	46	Montant pour revenu de pensions	33,430	32,290	31,740	30,639
Disability amount	47	Montant pour personnes handicapées	6,790	27,897	4,760	19,522
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	22,030	23,373	21,230	19,967
Amounts transferred from spouse	49	Montants transférés du conjoint	10,400	27,232	8,060	24,424
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	15,980	23,176	18,170	20,706
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	195,950	289,236	194,580	286,433
Charitable donations	52	Dons de charité	52,910	19,866	52,760	19,154
Gifts to Canada or a province	53	Dons au Canada ou à une province	60	11		
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	47,510	4,875	47,920	4,668
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	195,950	294,111	194,580	291,101
Net federal tax	56	Impôt fédéral net	188,250	236,215	188,360	249,447
Net provincial tax	57	Impôt provincial net	128,660	85,567	128,090	89,323
Total tax payable	58	Total de l'impôt à payer	188,660	321,782	188,490	338,770
Social benefits repayment	59	Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	188,360	225,739	188,390	238,632
Federal individual surtax	61	Surtaxe fédérale des particuliers	187,380	11,064	187,880	11,798
Minimum tax	62	Impôt minimum			20	85
Dividend tax credit	63	Crédit d'impôt pour dividendes	11,010	2,333	9,670	2,051
Child tax credit	64	Crédit d'impôt pour enfants	21,740	17,608	23,660	19,910

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
178,010		182,280		183,500		187,060		176,420		1	
5,400		5,440		5,110		6,010		3,420		2	
183,400		187,720		188,610		193,080		179,840		3	
	\$		\$		\$		\$		\$		
125,220	1,717,259	129,190	1,848,102	133,280	1,960,071	132,950	2,029,064	128,730	2,015,420	4	
2,970	8,649	4,470	21,744	4,990	27,058	4,800	23,448	5,210	25,131	5	
5,820	17,067	5,890	22,588	5,240	24,689	6,470	23,465	4,550	14,910	6	
38,580	161,149	39,380	165,317	36,490	154,638	39,110	165,265	33,890	142,623	7	
45,700	219,012	45,990	224,936	43,850	213,900	47,180	235,254	40,010	201,066	8	
30,950	161,574	31,290	165,924	30,750	183,170	33,250	217,099	28,300	177,326	9	
27,620	19,581	27,940	18,665	28,480	18,440	31,200	20,705	28,200	19,656	10	
55,040	306,219	50,810	276,925	54,270	305,462	54,770	302,671	49,690	283,646	11	
10,690	17,288	9,520	22,351	10,780	21,926	10,820	23,169	10,610	20,670	12	
25,510	42,592	24,480	35,995	25,290	40,004	29,010	44,111	26,220	39,729	13	
85,530	234,260	90,300	264,645	87,840	238,735	88,180	270,477	85,650	250,474	14	
2,290	8,002	3,070	11,975	2,700	11,602	2,930	10,395	2,810	15,115	15	
1,430	2,530	850	1,494	1,000	809	1,030	2,563	1,170	4,338	16	
6,690	17,579	7,060	17,720	6,580	18,075	6,990	18,303	7,400	22,113	17	
1,420	454	2,200	1,640	1,190	1,127	2,070	562	2,220	1,658	18	
10,100	6,179	10,780	-14,473	9,840	-3,805	13,260	-3,676	11,130	-4,783	19	
3,790	7,123	4,700	14,717	3,600	6,954	4,090	14,863	4,140	9,295	20	
7,100	31,705	7,560	32,548	6,710	24,859	8,820	31,901	7,890	35,772	21	
11,700	78,626	12,040	98,185	12,080	90,098	11,700	91,509	10,360	72,475	22	
2,490	25,014	2,120	19,998	2,500	24,690	1,830	15,716	2,650	26,950	23	
850	4,782	1,490	7,644	1,330	7,727	1,100	6,806	1,380	9,860	24	
4,690	20,201	4,490	13,967	4,420	17,026	4,570	17,967	4,960	24,935	25	
990	6,200	880	4,429	710	4,002	720	3,105	670	4,878	26	
18,690	51,075	19,790	54,993	20,370	50,456	20,840	55,320	18,350	49,017	27	
183,400	3,164,117	187,720	3,332,029	188,610	3,441,713	193,080	3,620,064	179,840	3,462,275	28	
18,340	9,552	19,540	10,279	23,130	13,433	22,520	13,101	21,030	13,048	29	
33,200	50,785	36,490	59,625	36,690	60,031	37,690	55,639	38,800	63,723	30	
37,110	6,815	39,780	7,274	38,340	7,929	38,420	7,989	38,380	8,069	31	
9,150	18,847	9,720	20,534	8,970	17,659	9,870	22,868	9,150	22,113	32	
22,410	4,335	23,840	6,392	24,750	6,509	26,330	10,332	25,820	5,519	33	
2,330	7,324	3,380	8,018	3,370	15,081	3,890	12,163	2,660	8,083	34	
9,030	12,957	7,990	19,944	9,670	16,992	9,980	19,613	8,950	22,167	35	
2,940	5,337	3,420	7,223	2,880	5,648	3,210	7,453	2,780	7,740	36	
5,740	22,289	5,420	17,585	5,800	19,710	7,110	30,594	5,470	19,025	37	
97,660	138,241	102,220	156,875	104,630	162,992	108,280	179,752	103,880	169,487	38	
183,240	3,025,877	187,280	3,178,793	188,350	3,283,263	192,640	3,447,022	179,620	3,295,389	39	
183,380	1,150,388	187,660	1,177,650	188,490	1,183,443	193,040	1,211,758	179,820	1,128,747	40	
38,870	131,663	39,700	134,359	36,860	124,855	40,020	135,530	34,520	116,906	41	
27,090	112,069	27,320	112,480	30,280	123,863	32,100	132,565	27,690	117,495	42	
23,400	19,665	21,170	17,869	20,910	16,629	24,540	20,339	20,810	18,500	43	
126,790	35,533	130,000	38,782	135,100	41,482	135,460	42,850	130,980	43,072	44	
119,780	39,996	122,390	43,217	126,270	45,254	126,920	47,632	120,970	46,995	45	
33,180	31,944	33,980	33,229	32,890	31,945	35,440	34,742	30,250	29,547	46	
6,720	27,667	5,660	23,255	7,960	32,935	7,450	30,562	6,310	26,509	47	
17,680	17,471	21,020	22,747	20,350	19,963	19,660	18,821	17,410	17,930	48	
8,560	25,476	7,920	22,837	9,630	25,438	9,320	29,128	8,190	23,009	49	
14,940	20,179	15,630	21,011	15,530	23,565	15,860	23,219	13,530	22,718	50	
183,380	274,021	187,700	280,042	188,530	283,701	193,040	293,544	179,840	270,578	51	
52,250	20,958	56,520	24,487	52,300	21,241	58,560	23,983	54,050	21,509	52	
60	11	50				80	35	110	11	53	
46,980	5,204	49,620	6,130	46,180	5,278	52,710	5,984	48,700	5,354	54	
183,380	279,225	187,720	286,173	188,530	288,979	193,040	299,528	179,840	275,932	55	
177,950	245,533	182,120	265,622	183,180	280,640	187,050	299,712	176,280	296,606	56	
122,940	89,386	130,370	99,889	131,140	106,064	130,560	109,551	125,870	110,665	57	
178,010	334,919	182,280	365,510	183,500	386,704	187,060	409,263	176,420	407,271	58	
										59	
178,060	234,735	182,220	253,762	183,340	268,043	187,240	286,208	176,340	283,068	60	
177,190	11,605	181,700	12,547	182,910	13,230	186,530	14,166	175,660	14,031	61	
10,130	2,299	9,220	2,974	10,170	2,918	10,210	3,082	9,980	2,750	62	
20,550	17,202	18,880	16,050	19,800	16,774	17,950	16,395	17,820	15,470	63	
										64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$19,500 to-\$20,000		\$15,000 to-\$20,000	
				Number	Amount	Number	Amount
Item		Poste		Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	182,230		1,857,560	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	3,180		64,900	
Total number of returns	3	Nombre total de déclarations	3	185,410		1,922,460	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	134,730	2,200,888	1,335,480	18,720,615
Commissions	5	Commissions	5	4,910	24,838	46,470	221,934
Other employment income	6	Autres revenus d'emploi	6	4,740	14,365	53,730	189,114
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	35,610	151,994	384,980	1,626,111
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	42,540	211,832	452,920	2,197,863
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	29,410	186,188	306,200	1,655,073
Family Allowance	10	Allocations familiales	10	30,090	19,965	286,870	194,474
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	50,660	277,643	556,150	3,057,658
Taxable amount of dividends	12	Montant imposable des dividendes	12	11,030	19,496	105,280	184,123
Bond interest	13	Intérêts obligataires	13	30,290	40,074	264,580	391,977
Bank interest	14	Intérêts bancaires	14	86,060	274,272	891,390	2,531,592
Mortgage interest	15	Intérêts hypothécaires	15	3,600	14,822	29,380	112,138
Income from trusts	16	Revenus de fiducie	16	1,610	3,279	11,390	20,802
Annuity income	17	Revenus de rentes	17	7,660	25,538	67,310	171,906
Foreign investment income	18	Revenus de placements étrangers	18	1,630	1,232	19,050	12,002
Net rental income	19	Revenus nets de location	19	10,240	-9,353	108,410	-48,757
Taxable capital gains	20	Gains en capital imposables	20	4,030	10,314	40,130	99,160
RRSP income	21	Revenu d'un REER	21	8,120	32,544	75,530	294,637
Net business income	22	Revenus nets d'entreprise	22	9,290	63,446	118,390	839,346
Net professional income	23	Revenus nets de profession libérale	23	2,050	20,896	22,720	217,333
Net commission income	24	Revenus nets de commissions	24	1,330	9,608	13,570	78,289
Net farming income	25	Revenus nets d'agriculture	25	3,990	14,489	48,200	179,305
Net fishing income	26	Revenus nets de pêche	26	820	5,624	8,320	45,019
Other income	27	Autres revenus	27	19,450	47,551	205,850	546,612
Total income assessed	28	Revenu total établi	28	185,410	3,661,547	1,922,460	33,538,325
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	26,340	17,072	202,590	111,056
RRSP contributions	30	Cotisations à un REER	30	37,730	62,026	350,670	538,812
Union and professional dues	31	Cotisations syndicales et professionnelles	31	43,520	9,504	385,020	74,726
Child care expenses	32	Frais de garde d'enfants	32	10,170	20,921	94,380	199,852
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	29,170	6,775	246,930	63,497
Other employment expenses	34	Autres dépenses d'emploi	34	3,320	9,876	29,860	93,444
Other deductions	35	Autres déductions	35	9,620	19,421	96,350	198,061
Capital gains deduction	36	Déduction pour gains en capital	36	3,280	7,917	30,010	65,531
Additional deductions	37	Déductions supplémentaires	37	5,690	17,943	58,630	200,036
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	110,890	171,456	1,031,860	1,545,016
Taxable income assessed	39	Revenu imposable établi	39	185,360	3,491,334	1,918,840	32,026,235
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	185,390	1,163,639	1,921,860	12,061,255
Age amount	41	Montant en raison de l'âge	41	35,730	121,001	389,590	1,319,327
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	24,930	101,889	287,120	1,181,211
Amounts for dependent children	43	Montants pour enfants à charge	43	23,550	20,029	217,180	186,787
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	135,440	45,861	1,351,990	390,732
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	129,560	52,329	1,270,040	437,519
Eligible pension income amount	46	Montant pour revenu de pensions	46	32,340	31,416	330,300	319,529
Disability amount	47	Montant pour personnes handicapées	47	4,760	20,201	63,750	263,689
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	18,270	15,042	203,610	207,700
Amounts transferred from spouse	49	Montants transférés du conjoint	49	8,900	25,077	89,000	255,472
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	13,930	19,915	162,090	226,944
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	185,390	274,725	1,922,020	2,864,089
Charitable donations	52	Dons de charité	52	58,960	23,117	544,420	215,299
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			400	69
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	51,390	5,726	484,500	53,359
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	185,390	280,452	1,922,040	2,917,448
Net federal tax	56	Impôt fédéral net	56	182,120	326,545	1,855,830	2,647,765
Net provincial tax	57	Impôt provincial net	57	130,320	123,386	1,292,880	975,321
Total tax payable	58	Total de l'impôt à payer	58	182,230	449,932	1,857,560	3,623,086
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	182,120	311,656	1,856,680	2,528,931
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	181,900	15,443	1,849,560	124,985
Minimum tax	62	Impôt minimum	62	20	9	40	186
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	10,580	2,593	100,720	24,489
Child tax credit	64	Crédit d'impôt pour enfants	64	18,320	14,945	207,820	178,599

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		I t o c e s m t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
172,390		182,640		175,000		174,040		174,810		1
2,590		2,130		2,810		2,930		2,300		2
174,980		184,770		177,810		176,970		177,110		3
	\$		\$		\$		\$		\$	
124,000	2,060,234	135,770	2,318,310	136,090	2,364,072	134,100	2,437,507	137,420	2,542,143	4
3,840	16,519	3,580	27,758	4,340	35,869	3,880	29,190	4,360	33,262	5
4,690	23,199	6,370	27,990	5,340	21,475	4,730	17,823	6,460	26,035	6
35,490	150,840	33,370	140,697	28,910	121,664	28,850	120,110	25,460	106,237	7
41,220	204,825	40,420	212,307	34,950	178,348	34,560	174,560	32,230	171,592	8
30,610	213,576	29,430	219,393	25,860	189,113	26,620	214,260	26,210	207,969	9
30,160	19,615	27,980	18,340	33,540	21,307	34,410	23,080	35,580	24,679	10
48,100	277,867	50,830	281,040	51,110	294,436	46,530	277,696	47,850	264,228	11
10,390	19,502	11,470	20,488	10,500	22,120	9,820	14,783	10,020	19,032	12
28,050	39,327	27,810	45,786	26,140	30,683	28,140	49,063	27,820	44,872	13
83,960	260,779	87,230	253,587	79,310	227,326	76,230	234,811	82,700	243,941	14
2,300	11,063	3,720	13,752	1,970	10,561	1,780	7,924	3,090	12,384	15
570	1,037	830	3,629	940	555	810	4,066	1,000	249	16
7,140	22,198	6,640	22,323	6,620	21,553	6,650	20,646	5,070	15,037	17
1,780	1,341	1,890	921	2,070	4,720	2,000	1,329	2,000	507	18
9,910	1,602	9,300	-143	9,810	-268	10,210	-1,312	11,120	-7,878	19
3,560	10,669	3,760	12,778	4,720	12,433	4,130	7,427	3,860	10,015	20
7,420	29,075	7,990	31,355	10,730	39,817	7,080	32,022	7,450	36,110	21
10,090	70,426	9,850	74,970	10,910	71,571	10,200	82,365	9,930	74,369	22
1,910	30,625	1,870	18,677	1,940	27,255	1,450	18,956	2,160	24,928	23
880	7,137	1,090	8,268	1,320	8,874	1,960	11,328	860	6,314	24
4,130	24,759	4,590	21,631	4,600	21,881	3,530	21,316	4,030	17,720	25
720	4,080	750	4,757	680	5,153	530	5,526	340	3,522	26
19,280	44,973	21,620	56,052	19,880	47,114	18,860	44,279	21,440	62,947	27
174,980	3,542,064	184,770	3,834,663	177,810	3,777,633	176,970	3,848,753	177,110	3,940,214	28
26,950	19,074	30,100	20,507	28,560	20,290	35,000	25,972	35,310	25,845	29
35,650	55,937	43,500	75,055	43,620	73,953	40,580	68,334	47,310	80,331	30
44,610	10,371	45,880	10,505	48,650	11,692	48,060	11,936	51,680	13,577	31
10,230	23,890	9,290	20,038	10,090	23,547	10,590	22,194	9,690	22,407	32
27,880	7,703	28,100	7,593	24,200	9,808	27,220	11,836	31,660	7,862	33
3,560	8,227	3,770	13,098	4,060	12,476	3,360	12,844	4,780	15,337	34
9,090	16,669	9,600	15,754	10,240	38,433	8,920	27,602	9,480	37,329	35
2,690	8,600	3,120	10,536	3,830	10,800	3,540	7,045	3,060	7,089	36
5,430	24,572	5,000	18,215	5,340	21,963	5,620	20,468	5,360	20,906	37
105,880	175,044	114,160	191,301	112,980	222,960	114,220	208,231	120,830	230,683	38
174,630	3,367,805	184,480	3,643,445	177,470	3,566,866	176,580	3,645,122	176,790	3,722,529	39
174,890	1,097,964	184,750	1,159,650	177,790	1,115,600	176,950	1,110,243	177,110	1,111,534	40
36,060	122,145	33,910	114,853	29,020	98,294	29,190	98,873	25,780	87,327	41
26,620	112,053	30,120	120,347	29,310	122,646	29,530	126,774	30,190	129,874	42
23,160	18,799	20,270	16,680	25,750	19,921	26,630	22,149	27,540	23,648	43
126,850	44,404	137,020	49,155	137,180	50,610	136,780	52,343	138,880	54,223	44
118,360	48,583	130,650	55,182	130,040	56,292	129,440	58,208	130,740	59,590	45
32,290	31,598	31,070	27,250	26,790	27,250	28,700	28,063	27,010	26,232	46
5,890	24,283	5,350	21,678	5,080	21,188	5,070	21,083	5,690	23,641	47
16,240	14,561	16,750	14,267	17,510	15,769	19,000	15,664	18,280	17,011	48
8,700	24,266	7,880	24,767	7,330	22,937	7,290	20,724	6,550	19,767	49
14,390	17,032	12,430	16,053	11,050	19,094	13,450	26,630	14,440	17,296	50
174,910	264,690	184,770	275,989	177,810	266,751	176,950	268,850	177,110	266,879	51
56,000	20,726	57,440	24,264	56,310	24,737	57,510	24,951	56,120	24,870	52
130	9			40		60	15	20	116	53
50,140	5,072	52,400	6,086	48,530	6,271	50,790	6,294	49,880	6,368	54
174,960	269,762	184,770	282,075	177,810	273,022	176,950	275,145	177,110	273,247	55
172,280	316,121	182,540	351,419	175,000	348,535	174,040	361,123	174,760	374,706	56
122,000	117,864	129,390	130,736	125,730	131,153	126,340	137,745	124,290	139,986	57
172,390	433,985	182,640	482,155	175,000	479,688	174,040	498,868	174,810	514,692	58
										59
172,280	301,704	182,540	335,386	175,000	332,205	174,060	344,571	174,860	357,979	60
172,060	14,967	182,400	16,643	174,530	16,509	173,710	17,097	174,420	17,764	61
		60	46			130	359	20	286	62
9,920	2,595	11,160	2,725	10,140	2,944	9,040	1,966	9,810	2,532	63
15,910	12,592	15,880	11,629	19,130	15,562	18,110	15,443	16,930	14,040	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$22,500 to-\$23,000		\$23,000 to-\$23,500	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	169,910		162,790	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	1,420		2,000	
Total number of returns	3	Nombre total de déclarations	3	171,320		164,780	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	135,890	2,565,845	127,540	2,535,371
Commissions	5	Commissions	5	3,810	25,289	4,810	32,561
Other employment income	6	Autres revenus d'emploi	6	5,170	19,088	4,480	8,396
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	24,380	102,948	24,770	106,392
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	28,940	154,155	30,770	159,694
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	22,170	182,796	23,960	212,013
Family Allowance	10	Allocations familiales	10	31,720	21,877	30,830	18,492
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	50,490	303,750	39,530	224,524
Taxable amount of dividends	12	Montant imposable des dividendes	12	11,440	24,121	10,720	28,182
Bond interest	13	Intérêts obligataires	13	28,360	35,290	29,810	40,357
Bank interest	14	Intérêts bancaires	14	76,760	229,377	76,430	229,583
Mortgage interest	15	Intérêts hypothécaires	15	2,510	9,994	2,160	9,556
Income from trusts	16	Revenus de fiducie	16	1,220	2,291	880	671
Annuity income	17	Revenus de rentes	17	4,330	13,000	5,750	14,151
Foreign investment income	18	Revenus de placements étrangers	18	1,520	2,580	2,030	1,321
Net rental income	19	Revenus nets de location	19	10,990	-8,703	10,910	-7,084
Taxable capital gains	20	Gains en capital imposables	20	4,290	11,306	3,890	12,760
RRSP income	21	Revenu d'un REER	21	8,680	35,063	8,070	32,575
Net business income	22	Revenus nets d'entreprise	22	8,990	75,018	10,440	74,625
Net professional income	23	Revenus nets de profession libérale	23	1,430	19,362	1,600	25,646
Net commission income	24	Revenus nets de commissions	24	1,070	4,507	1,190	11,223
Net farming income	25	Revenus nets d'agriculture	25	4,200	21,704	4,250	9,237
Net fishing income	26	Revenus nets de pêche	26	370	3,025	680	6,044
Other income	27	Autres revenus	27	19,730	43,540	18,180	44,210
Total income assessed	28	Revenu total établi	28	171,320	3,897,223	164,780	3,830,498
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	36,290	27,854	36,230	30,787
RRSP contributions	30	Cotisations à un REER	30	43,270	78,278	43,130	78,143
Union and professional dues	31	Cotisations syndicales et professionnelles	31	54,890	13,789	48,820	13,236
Child care expenses	32	Frais de garde d'enfants	32	9,280	20,180	11,180	27,734
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	26,350	8,490	28,370	10,822
Other employment expenses	34	Autres dépenses d'emploi	34	3,480	8,660	4,460	13,485
Other deductions	35	Autres déductions	35	11,170	27,409	9,450	23,507
Capital gains deduction	36	Déduction pour gains en capital	36	3,050	7,928	2,740	8,644
Additional deductions	37	Déductions supplémentaires	37	4,920	17,851	4,560	17,670
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	116,200	210,438	112,050	224,029
Taxable income assessed	39	Revenu imposable établi	39	171,120	3,696,690	164,480	3,607,934
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	171,260	1,075,020	164,780	1,034,106
Age amount	41	Montant en raison de l'âge	41	24,520	83,059	24,830	84,109
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	27,290	111,657	25,000	105,967
Amounts for dependent children	43	Montants pour enfants à charge	43	26,460	22,737	22,260	17,826
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	137,480	54,802	128,900	54,303
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	130,350	60,699	121,680	60,004
Eligible pension income amount	46	Montant pour revenu de pensions	46	23,720	23,170	25,250	24,891
Disability amount	47	Montant pour personnes handicapées	47	3,440	14,170	3,410	14,234
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	15,910	13,192	15,620	11,865
Amounts transferred from spouse	49	Montants transférés du conjoint	49	6,600	21,523	5,560	15,460
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	10,550	14,801	10,600	20,873
Total tax credits on above amounts	51	Total, crééd. d'imp. pour montants ci-dessus	51	171,280	254,060	164,780	245,728
Charitable donations	52	Dons de charité	52	57,550	24,051	55,640	24,453
Gifts to Canada or a province	53	Dons au Canada ou à une province	53				
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	50,560	6,078	49,950	6,198
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	171,280	260,137	164,780	251,926
Net federal tax	56	Impôt fédéral net	56	169,860	383,283	162,620	375,274
Net provincial tax	57	Impôt provincial net	57	122,160	143,581	118,050	142,638
Total tax payable	58	Total de l'impôt à payer	58	169,910	526,864	162,790	517,912
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	169,910	365,739	162,670	358,680
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	169,510	18,161	162,410	17,803
Minimum tax	62	Impôt minimum	62	90	207	20	2
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	11,270	3,210	10,270	3,752
Child tax credit	64	Crédit d'impôt pour enfants	64	13,440	11,054	12,530	9,036

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Année d'imposition 1991 (en milliers de dollars)

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$26,000 to-\$27,000		\$27,000 to-\$28,000	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	310,280		317,560	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	2,370		2,710	
Total number of returns	3	Nombre total de déclarations	3	312,650		320,280	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	251,640	5,768,358	259,850	6,201,594
Commissions	5	Commissions	5	7,430	61,601	7,830	76,558
Other employment income	6	Autres revenus d'emploi	6	9,910	51,998	12,200	61,931
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	39,900	168,121	40,450	170,300
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	51,310	270,956	53,880	280,490
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	42,240	448,621	43,040	470,022
Family Allowance	10	Allocations familiales	10	70,660	46,703	76,500	48,935
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	68,390	360,915	64,770	350,770
Taxable amount of dividends	12	Montant imposable des dividendes	12	22,530	62,362	28,210	72,772
Bond interest	13	Intérêts obligataires	13	57,300	75,864	65,570	94,172
Bank interest	14	Intérêts bancaires	14	147,890	432,401	154,700	453,004
Mortgage interest	15	Intérêts hypothécaires	15	5,410	28,848	4,240	16,212
Income from trusts	16	Revenus de fiducie	16	2,130	2,739	1,920	2,202
Annuity income	17	Revenus de rentes	17	10,540	33,230	11,890	45,454
Foreign investment income	18	Revenus de placements étrangers	18	4,320	3,428	4,340	3,246
Net rental income	19	Revenus nets de location	19	22,260	-13,431	22,340	-5,826
Taxable capital gains	20	Gains en capital imposables	20	9,630	27,287	9,600	26,226
RRSP income	21	Revenu d'un REER	21	14,970	70,966	16,070	72,381
Net business income	22	Revenus nets d'entreprise	22	17,390	140,300	16,260	133,854
Net professional income	23	Revenus nets de profession libérale	23	3,190	64,500	3,460	55,724
Net commission income	24	Revenus nets de commissions	24	2,080	21,738	2,310	19,754
Net farming income	25	Revenus nets d'agriculture	25	6,090	36,645	6,690	49,026
Net fishing income	26	Revenus nets de pêche	26	790	8,391	830	8,708
Other income	27	Autres revenus	27	38,770	110,086	39,600	97,733
Total income assessed	28	Revenu total établi	28	312,650	8,282,628	320,280	8,805,241
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	95,210	98,396	97,010	101,528
RRSP contributions	30	Cotisations à un REER	30	96,270	188,424	103,140	217,414
Union and professional dues	31	Cotisations syndicales et professionnelles	31	112,090	33,975	118,440	37,582
Child care expenses	32	Frais de garde d'enfants	32	18,580	46,435	21,030	51,551
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	58,870	18,750	63,140	17,472
Other employment expenses	34	Autres dépenses d'emploi	34	7,810	24,800	7,370	25,484
Other deductions	35	Autres déductions	35	16,770	40,472	20,030	48,056
Capital gains deduction	36	Déduction pour gains en capital	36	7,060	22,776	6,990	20,234
Additional deductions	37	Déductions supplémentaires	37	8,440	32,768	7,810	34,821
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	234,270	506,795	245,220	554,143
Taxable income assessed	39	Revenu imposable établi	39	312,240	7,781,633	319,960	8,265,718
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	312,590	1,960,423	320,140	2,009,583
Age amount	41	Montant en raison de l'âge	41	40,680	137,780	40,890	138,452
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	52,270	226,277	55,990	241,949
Amounts for dependent children	43	Montants pour enfants à charge	43	57,580	44,646	60,900	48,496
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	253,810	125,361	260,750	134,644
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	240,080	136,151	248,260	145,447
Eligible pension income amount	46	Montant pour revenu de pensions	46	44,080	43,139	46,430	45,323
Disability amount	47	Montant pour personnes handicapées	47	7,400	30,535	6,980	28,526
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	30,790	24,489	30,310	24,687
Amounts transferred from spouse	49	Montants transférés du conjoint	49	8,880	26,800	9,780	28,107
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	17,470	35,306	18,000	30,643
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	312,610	474,510	320,160	489,057
Charitable donations	52	Dons de charité	52	118,480	52,975	123,100	51,890
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	320	72	20	31
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	105,090	13,536	111,690	13,127
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	312,610	488,046	320,160	502,184
Net federal tax	56	Impôt fédéral net	56	310,250	866,914	317,440	936,802
Net provincial tax	57	Impôt provincial net	57	226,830	330,488	230,830	354,946
Total tax payable	58	Total de l'impôt à payer	58	310,280	1,197,402	317,560	1,291,748
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	310,250	827,969	317,540	894,220
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	309,950	41,029	317,330	44,469
Minimum tax	62	Impôt minimum	62	100	166	50	135
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	21,220	8,302	26,660	9,686
Child tax credit	64	Crédit d'impôt pour enfants	64	25,500	20,638	25,080	19,878

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$25,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		I	P
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	t	o
302,280		272,300		1,533,500		275,700		266,620		1	
3,570		1,610		14,320		1,670		1,580		2	
305,850		273,920		1,547,820		277,370		268,190		3	
	\$		\$		\$		\$		\$		
250,690	6,248,534	225,390	5,790,030	1,252,370	29,854,746	230,660	6,187,184	223,740	6,262,449	4	
8,220	64,067	10,130	92,930	41,170	352,844	7,970	84,501	7,450	74,530	5	
12,980	60,266	10,400	43,370	54,970	251,649	11,500	50,511	11,580	49,364	6	
34,150	143,063	32,740	137,826	191,730	805,280	31,800	132,290	28,980	120,094	7	
46,270	243,686	43,020	222,387	253,920	1,325,699	40,480	209,973	37,840	197,552	8	
38,770	457,114	36,770	447,820	207,610	2,273,672	33,810	392,611	31,640	418,853	9	
73,470	49,921	65,300	45,361	358,830	238,371	73,440	50,535	68,780	47,909	10	
66,220	342,747	52,480	273,932	326,720	1,753,996	51,180	253,442	50,210	245,486	11	
26,970	96,775	24,090	79,604	128,180	390,839	26,550	88,311	23,990	95,608	12	
56,960	73,602	54,720	73,387	299,270	417,871	59,970	76,541	55,360	81,276	13	
146,130	406,734	132,360	423,242	738,740	2,166,195	133,740	415,680	126,910	380,861	14	
4,920	28,748	5,120	27,334	25,850	132,197	4,050	19,495	4,900	23,192	15	
2,070	3,083	1,770	873	9,650	9,485	1,810	2,950	1,820	4,429	16	
8,430	27,553	9,290	35,567	51,740	183,437	10,400	39,864	8,430	36,163	17	
3,980	4,053	3,960	4,393	21,660	19,640	5,780	2,771	4,700	1,925	18	
22,890	-13,786	20,700	4,108	110,910	-33,434	20,050	-8,391	20,810	-10,709	19	
9,320	35,266	8,070	25,315	45,670	141,715	11,120	33,856	10,560	25,357	20	
17,860	74,582	16,240	56,765	83,310	361,098	14,590	78,690	15,720	66,963	21	
14,770	129,547	13,760	109,225	78,520	636,654	14,830	132,552	13,030	122,966	22	
3,940	51,659	3,070	43,817	18,140	271,424	4,180	62,006	3,660	61,041	23	
2,050	17,526	1,620	21,551	10,570	92,462	1,730	25,956	1,770	7,459	24	
7,460	30,076	6,460	30,331	34,570	201,799	5,380	30,067	5,480	28,398	25	
980	14,752	730	7,633	4,060	47,507	760	11,688	700	12,734	26	
40,120	124,884	34,360	80,323	192,910	529,544	35,140	83,806	32,970	91,692	27	
305,850	8,714,453	273,920	8,077,124	1,547,820	42,424,691	277,370	8,456,888	268,190	8,445,591	28	
97,590	107,990	92,410	105,190	473,340	500,546	95,190	112,939	98,560	125,713	29	
105,690	220,912	99,420	213,816	502,190	1,031,350	104,880	239,331	107,050	235,817	30	
123,010	39,967	109,580	36,907	574,020	181,470	112,000	38,418	114,520	41,481	31	
16,510	40,082	15,090	39,095	90,160	225,063	17,020	48,102	15,720	40,071	32	
57,480	19,090	53,870	16,505	296,230	88,987	62,050	18,552	57,340	26,521	33	
7,380	26,445	9,040	31,517	40,380	133,478	8,230	25,741	8,330	30,405	34	
17,660	61,065	17,420	60,325	91,660	290,087	16,440	50,633	17,110	65,866	35	
7,120	29,320	6,850	20,162	34,670	112,196	9,140	29,056	7,900	19,779	36	
8,650	35,191	6,290	24,777	40,300	166,782	7,430	29,621	7,250	26,340	37	
238,430	580,062	218,290	548,294	1,180,970	2,729,960	225,680	592,392	220,020	611,990	38	
305,620	8,137,675	273,470	7,537,466	1,545,530	39,742,064	277,150	7,868,388	267,930	7,836,975	39	
305,750	1,919,780	273,850	1,717,770	1,547,380	9,710,722	277,330	1,740,755	268,190	1,683,588	40	
34,650	117,360	32,950	110,923	194,250	657,217	32,100	108,663	29,290	99,195	41	
51,500	229,202	45,290	193,542	261,030	1,132,542	48,800	214,377	48,540	216,353	42	
60,810	48,632	54,800	47,017	292,180	235,663	59,410	50,462	56,830	48,112	43	
251,580	135,052	225,780	125,844	1,259,550	646,629	233,060	136,493	225,690	134,849	44	
237,430	144,743	214,990	135,650	1,194,290	700,091	218,310	143,151	214,840	145,547	45	
40,650	39,848	37,960	37,446	218,900	214,386	36,510	35,450	34,120	33,567	46	
6,190	25,583	6,600	28,234	35,780	148,658	5,160	20,823	4,550	18,691	47	
30,830	30,147	23,910	19,384	147,830	124,936	29,420	24,489	26,540	23,278	48	
9,740	26,524	8,790	23,126	48,420	137,737	6,440	17,953	5,840	15,925	49	
15,010	21,775	13,010	20,818	83,280	143,274	14,050	25,667	13,260	17,684	50	
305,750	465,654	273,870	418,156	1,547,500	2,355,362	277,350	428,165	268,190	414,369	51	
125,550	51,553	110,640	52,293	600,380	262,910	114,040	53,529	111,500	56,575	52	
180	74	70	8	1,060	402	70	5	150	332	53	
112,880	13,003	100,240	13,415	539,570	66,890	103,340	13,702	101,310	14,618	54	
305,750	478,657	273,870	431,572	1,547,500	2,422,252	277,350	441,867	268,190	428,987	55	
302,250	935,431	272,210	885,880	1,533,110	4,499,326	275,570	945,976	266,540	964,552	56	
224,810	361,320	201,200	340,840	1,125,930	1,719,344	206,570	367,505	202,820	380,181	57	
302,280	1,296,751	272,300	1,226,720	1,533,500	6,218,670	275,700	1,313,482	266,620	1,344,732	58	
											59
302,250	893,020	272,210	845,730	1,533,210	4,295,110	275,670	902,398	266,640	921,385	60	
301,910	44,429	271,870	41,926	1,531,820	213,336	275,220	44,906	266,460	45,815	61	
330	520	140	195	750	1,170	160	245	140	155	62	
26,000	12,888	23,310	10,601	122,340	52,039	24,930	11,760	23,260	12,735	63	
22,300	17,099	16,760	12,317	117,730	92,874	20,070	14,083	16,700	11,652	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	\$32,000 to-\$33,000		\$33,000 to-\$34,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	253,160		236,580	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	1,510		2,090	
Total number of returns	3 <i>Nombre total de déclarations</i>	254,670		238,670	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	215,710	6,262,528	200,650	5,969,862
Commissions	5 <i>Commissions</i>	7,580	87,513	6,810	68,202
Other employment income	6 <i>Autres revenus d'emploi</i>	8,890	43,686	10,930	39,488
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	27,060	113,157	26,290	111,058
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	36,030	185,357	34,260	179,341
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	31,110	367,399	27,470	385,823
Family Allowance	10 <i>Allocations familiales</i>	68,880	46,759	63,610	43,079
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	43,260	219,274	38,850	195,612
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	23,330	67,205	24,950	78,304
Bond interest	13 <i>Intérêts obligataires</i>	54,140	69,071	51,770	86,204
Bank interest	14 <i>Intérêts bancaires</i>	120,120	376,122	123,000	405,394
Mortgage interest	15 <i>Intérêts hypothécaires</i>	3,870	17,594	4,650	22,347
Income from trusts	16 <i>Revenus de fiducie</i>	1,440	1,462	1,340	1,944
Annuity income	17 <i>Revenus de rentes</i>	9,900	49,822	9,210	34,270
Foreign investment income	18 <i>Revenus de placements étrangers</i>	3,370	3,838	4,280	3,916
Net rental income	19 <i>Revenus nets de location</i>	19,200	-5,774	19,530	-1,473
Taxable capital gains	20 <i>Gains en capital imposables</i>	8,660	27,697	9,730	42,790
RRSP income	21 <i>Revenu d'un REER</i>	14,170	71,391	11,840	58,242
Net business income	22 <i>Revenus nets d'entreprise</i>	12,900	79,535	12,070	85,612
Net professional income	23 <i>Revenus nets de profession libérale</i>	3,330	51,772	3,180	60,043
Net commission income	24 <i>Revenus nets de commissions</i>	1,500	19,909	2,350	28,163
Net farming income	25 <i>Revenus nets d'agriculture</i>	5,010	16,854	6,010	28,049
Net fishing income	26 <i>Revenus nets de pêche</i>	870	12,687	580	5,431
Other income	27 <i>Autres revenus</i>	34,190	90,975	32,450	65,131
Total income assessed	28 <i>Revenu total établi</i>	254,670	8,275,832	238,670	7,996,832
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	95,270	127,161	90,820	128,413
RRSP contributions	30 <i>Cotisations à un REER</i>	98,230	227,344	97,870	232,057
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	108,090	40,306	103,720	40,911
Child care expenses	32 <i>Frais de garde d'enfants</i>	14,730	36,470	13,590	38,756
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	58,010	18,126	56,160	19,645
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	10,380	40,461	8,040	32,321
Other deductions	35 <i>Autres déductions</i>	16,570	72,350	15,600	54,431
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	6,720	22,596	7,870	36,132
Additional deductions	37 <i>Déductions supplémentaires</i>	7,060	30,817	6,150	28,067
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	211,560	615,633	201,620	610,733
Taxable income assessed	39 <i>Revenu imposable établi</i>	254,120	7,670,075	238,460	7,390,692
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	254,630	1,598,600	238,650	1,498,405
Age amount	41 <i>Montant en raison de l'âge</i>	27,590	93,451	26,750	90,612
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	46,970	209,543	43,960	189,219
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	57,670	48,368	54,130	45,540
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	216,150	131,375	200,770	123,377
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	207,620	145,106	190,810	136,668
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	32,710	31,801	29,450	28,986
Disability amount	47 <i>Montant pour personnes handicapées</i>	4,790	20,088	5,810	24,142
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	24,630	21,433	23,420	19,162
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	6,040	16,855	5,410	14,090
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	12,450	21,008	9,740	19,147
Total tax credits on above amounts	51 <i>Total, créds. d'imp. pour montants ci-dessus</i>	254,630	397,387	238,650	372,093
Charitable donations	52 <i>Dons de charité</i>	112,400	50,100	105,180	50,300
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>			160	31
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	103,320	12,734	96,580	12,888
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	254,670	410,121	238,650	384,981
Net federal tax	56 <i>Impôt fédéral net</i>	253,130	975,922	236,550	964,010
Net provincial tax	57 <i>Impôt provincial net</i>	193,220	385,103	178,300	373,221
Total tax payable	58 <i>Total de l'impôt à payer</i>	253,160	1,361,025	236,580	1,337,231
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>			20	7
Basic federal tax	60 <i>Impôt fédéral de base</i>	253,130	930,923	236,550	919,279
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	253,040	46,292	236,470	45,737
Minimum tax	62 <i>Impôt minimum</i>	160	377	30	92
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	22,480	8,948	24,130	10,427
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	14,980	9,935	13,030	7,980

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$40,000 to-à \$45,000		\$45,000 to-à \$50,000		I t c m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
227,200		549,560		490,410		2,299,220		812,450		1	
1,390		2,420		2,310		12,960		3,370		2	
228,580		551,980		492,710		2,312,190		815,810		3	
	\$		\$		\$		\$		\$		
196,450	6,051,326	477,350	15,494,589	431,850	15,131,880	1,976,400	61,359,817	719,310	27,549,812	4	
5,880	69,610	17,510	249,761	13,750	182,964	66,940	817,081	25,180	403,049	5	
8,810	31,775	22,030	82,594	25,900	80,480	99,630	377,898	40,690	170,541	6	
21,810	89,075	51,330	215,749	42,690	178,004	229,970	959,427	64,630	267,985	7	
31,050	155,520	67,730	343,042	59,200	297,309	306,580	1,568,094	88,820	448,503	8	
26,710	378,417	60,430	842,362	48,970	751,640	260,140	3,537,105	81,220	1,388,766	9	
64,790	44,622	171,540	117,617	162,400	113,022	673,440	463,542	284,710	203,109	10	
35,690	166,727	79,030	374,448	63,700	273,035	361,900	1,728,025	93,040	356,376	11	
23,790	64,618	59,760	210,617	55,700	174,832	238,070	779,496	103,310	356,089	12	
48,800	62,300	121,800	180,257	112,420	171,026	504,250	726,675	184,030	276,477	13	
111,920	337,770	272,660	814,562	245,290	759,635	1,133,640	3,490,024	431,980	1,372,975	14	
4,880	26,321	11,250	55,961	9,270	54,883	42,860	219,793	18,950	112,775	15	
1,210	2,046	3,570	8,369	3,560	3,768	14,740	24,968	6,370	10,554	16	
7,390	33,436	18,800	80,397	16,190	71,078	80,320	345,028	26,090	139,460	17	
3,860	3,257	10,030	8,725	8,390	6,140	40,410	30,572	16,810	16,154	18	
17,630	1,736	45,910	-9,226	42,690	-19,427	185,820	-53,264	75,670	-37,665	19	
8,480	33,031	23,810	116,028	21,800	102,292	94,160	381,053	43,580	217,554	20	
13,410	66,483	32,860	172,402	26,930	141,900	129,510	656,071	47,500	260,358	21	
11,480	100,077	28,290	187,868	22,740	172,998	115,340	881,607	41,220	267,455	22	
3,130	44,876	8,010	148,286	7,160	147,167	32,660	575,190	14,540	294,077	23	
1,720	19,701	4,050	43,390	2,300	43,568	15,410	188,147	4,380	70,038	24	
3,870	15,759	11,050	49,687	9,960	48,465	46,760	217,278	17,560	79,173	25	
380	8,374	1,100	18,568	930	15,481	5,320	84,963	1,280	30,257	26	
30,380	79,591	75,330	183,453	71,380	179,205	311,830	773,853	127,100	316,596	27	
228,580	7,886,449	551,980	19,989,507	492,710	19,081,346	2,312,190	80,132,445	815,810	34,570,469	28	
90,690	131,033	236,250	367,621	221,360	372,910	928,130	1,365,789	363,410	684,739	29	
95,910	231,115	244,880	621,477	226,640	610,902	975,460	2,398,043	409,520	1,174,370	30	
102,670	40,875	257,780	106,016	250,320	110,986	1,049,090	418,992	414,060	197,032	31	
10,810	30,472	28,940	81,627	23,110	68,166	123,920	343,664	35,820	114,401	32	
53,800	19,257	132,520	50,081	125,240	55,840	545,120	208,021	226,040	106,254	33	
7,370	24,036	24,420	109,920	21,010	93,182	87,780	356,065	38,310	165,283	34	
14,270	51,497	38,450	146,485	34,380	142,115	152,800	583,377	62,370	318,220	35	
6,690	28,431	18,600	93,730	17,750	83,204	74,650	312,930	33,740	178,525	36	
7,250	34,125	16,590	80,183	13,990	60,826	65,730	289,980	28,290	129,971	37	
197,090	590,841	484,110	1,657,143	442,580	1,598,131	1,982,650	6,276,863	739,640	3,068,796	38	
228,410	7,296,963	551,290	18,351,415	492,060	17,489,955	2,309,420	73,904,463	815,020	31,564,793	39	
228,540	1,434,866	551,770	3,464,096	492,520	3,092,179	2,311,630	14,512,489	815,630	5,121,020	40	
22,140	74,975	52,110	176,486	43,590	147,629	233,560	791,011	65,970	223,355	41	
42,820	189,038	103,790	446,716	99,520	433,872	434,390	1,899,119	169,410	739,565	42	
55,110	45,106	146,170	121,199	139,740	117,313	569,070	476,100	250,110	211,174	43	
197,320	121,362	479,690	298,195	432,440	272,957	1,985,130	1,218,607	721,590	455,903	44	
188,140	137,627	457,370	348,317	413,290	328,070	1,890,370	1,384,485	688,840	558,911	45	
28,090	27,767	63,810	62,711	52,110	51,117	276,790	271,400	86,590	85,341	46	
4,520	18,536	8,730	35,982	9,010	37,152	42,570	175,414	15,590	66,142	47	
26,550	21,358	66,050	53,849	56,290	48,342	252,900	211,912	105,020	87,526	48	
6,120	15,391	13,100	35,617	9,920	25,965	52,870	141,796	18,070	47,465	49	
9,630	17,726	21,090	34,808	18,080	41,417	98,310	177,457	29,420	67,945	50	
228,560	357,605	551,830	863,379	492,650	781,830	2,311,870	3,614,829	815,690	1,303,502	51	
102,940	44,155	260,500	126,105	245,260	111,613	1,051,830	492,376	422,300	204,615	52	
50	16	90	23	90	228	610	636	620	1,506	53	
94,160	11,159	240,170	32,368	226,330	28,419	965,210	125,887	391,270	52,734	54	
228,560	368,764	551,830	895,747	492,650	810,249	2,311,920	3,740,716	815,690	1,356,236	55	
227,150	983,023	549,410	2,554,118	490,380	2,564,915	2,298,720	9,952,516	812,210	4,927,981	56	
171,530	381,999	417,000	1,001,634	375,330	1,012,424	1,744,770	3,902,066	626,380	1,957,815	57	
227,200	1,365,021	549,560	3,555,752	490,410	3,577,339	2,299,220	13,854,582	812,450	6,885,796	58	
50	24					80	30	130	15	59	
227,350	936,170	549,460	2,434,316	490,580	2,447,871	2,299,360	9,492,342	812,360	4,702,833	60	
226,950	46,589	549,100	121,141	490,290	121,835	2,297,510	472,316	812,070	233,222	61	
140	489	410	774	430	622	1,480	2,754	1,140	1,884	62	
22,890	8,603	57,340	28,048	53,480	23,281	228,510	103,801	99,320	47,420	63	
12,230	7,141	25,000	14,492	17,140	9,523	119,140	74,807	21,850	11,193	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	\$45,000 to-\$50,000		\$50,000 to-\$60,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	630,500	816,800
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	2,630	2,890
Total number of returns	3	Nombre total de déclarations	3	633,140	819,690
Sources of income		Sources de revenu		\$	\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	564,890	24,343,792
Commissions	5	Commissions	5	17,930	346,321
Other employment income	6	Autres revenus d'emploi	6	32,310	104,575
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	47,190	195,992
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	63,530	322,503
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	60,950	1,097,376
Family Allowance	10	Allocations familiales	10	241,880	176,617
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	56,900	219,882
Taxable amount of dividends	12	Montant imposable des dividendes	12	99,270	329,413
Bond interest	13	Intérêts obligataires	13	151,150	232,367
Bank interest	14	Intérêts bancaires	14	350,460	1,132,100
Mortgage interest	15	Intérêts hypothécaires	15	15,020	85,669
Income from trusts	16	Revenus de fiducie	16	6,160	14,664
Annuity income	17	Revenus de rentes	17	20,360	91,901
Foreign investment income	18	Revenus de placements étrangers	18	19,630	14,654
Net rental income	19	Revenus nets de location	19	59,560	-30,832
Taxable capital gains	20	Gains en capital imposables	20	41,420	208,501
RRSP income	21	Revenu d'un REER	21	35,970	222,697
Net business income	22	Revenus nets d'entreprise	22	33,510	214,275
Net professional income	23	Revenus nets de profession libérale	23	12,500	271,516
Net commission income	24	Revenus nets de commissions	24	3,180	62,028
Net farming income	25	Revenus nets d'agriculture	25	12,300	59,266
Net fishing income	26	Revenus nets de pêche	26	1,060	30,032
Other income	27	Autres revenus	27	100,860	256,916
Total income assessed	28	Revenu total établi	28	633,140	30,002,227
Deductions		Déductions			
RPP contributions	29	Cotisations à un régime de pension agréé	29	305,930	677,177
RRSP contributions	30	Cotisations à un REER	30	338,600	1,035,081
Union and professional dues	31	Cotisations syndicales et professionnelles	31	344,940	176,884
Child care expenses	32	Frais de garde d'enfants	32	25,170	76,268
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	198,380	104,793
Other employment expenses	34	Autres dépenses d'emploi	34	28,100	126,841
Other deductions	35	Autres déductions	35	49,250	224,885
Capital gains deduction	36	Déduction pour gains en capital	36	29,740	179,813
Additional deductions	37	Déductions supplémentaires	37	24,520	127,850
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	585,930	2,729,593
Taxable income assessed	39	Revenu imposable établi	39	632,230	27,292,474
Non-refundable tax credits		Crédits d'impôt non remboursables			
Basic personal amount	40	Montant personnel de base	40	633,080	3,974,250
Age amount	41	Montant en raison de l'âge	41	47,830	162,000
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	138,670	599,990
Amounts for dependent children	43	Montants pour enfants à charge	43	211,570	184,792
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	568,910	360,973
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	540,800	448,358
Eligible pension income amount	46	Montant pour revenu de pensions	46	62,950	62,239
Disability amount	47	Montant pour personnes handicapées	47	9,790	43,048
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	84,930	76,762
Amounts transferred from spouse	49	Montants transférés du conjoint	49	13,800	33,196
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	21,820	56,891
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	633,120	1,020,596
Charitable donations	52	Dons de charité	52	357,540	201,529
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	330	2,638
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	334,990	52,840
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	633,120	1,073,436
Net federal tax	56	Impôt fédéral net	56	630,290	4,555,591
Net provincial tax	57	Impôt provincial net	57	488,340	1,817,727
Total tax payable	58	Total de l'impôt à payer	58	630,500	6,373,318
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	20	1
Basic federal tax	60	Impôt fédéral de base	60	630,340	4,349,202
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	630,030	216,756
Minimum tax	62	Impôt minimum	62	550	1,658
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	96,040	43,867
Child tax credit	64	Crédit d'impôt pour enfants	64	11,490	5,801

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		\$50,000 to-à \$100,000		I t c m	P o s t s
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
426,600		215,250		121,200		72,730		1,652,580			1
1,470		950		690		460		6,480			2
428,070		216,210		121,900		73,190		1,659,050			3
	\$		\$		\$		\$		\$		
380,170	21,586,371	185,140	11,714,937	100,260	6,905,977	57,250	4,168,749	1,458,380	80,743,717		4
17,780	550,554	12,130	432,218	7,250	314,672	5,390	257,144	68,690	2,113,471		5
20,680	73,867	9,100	35,112	6,310	23,483	4,320	25,111	76,380	288,754		6
31,150	129,109	20,190	83,245	12,790	53,684	8,990	37,763	132,860	554,850		7
41,840	205,049	25,130	126,648	16,720	84,449	10,980	54,686	176,640	875,609		8
41,580	857,929	24,490	515,521	14,940	331,861	9,760	217,698	165,260	3,327,889		9
184,850	139,327	87,970	66,480	48,380	36,354	27,910	20,908	696,400	520,088		10
17,740	69,494	5,590	21,903	2,880	9,849	1,260	7,595	78,100	287,920		11
105,080	516,327	66,120	405,964	45,050	395,007	28,020	327,636	412,840	2,288,516		12
107,800	248,571	54,590	167,770	29,160	114,981	17,880	80,156	408,990	967,278		13
274,480	1,111,863	150,560	790,640	88,520	557,656	55,500	426,508	1,047,680	4,511,893		14
17,450	124,588	12,030	110,585	9,080	95,921	5,260	64,466	67,550	545,010		15
4,220	10,675	2,840	5,394	1,550	2,605	1,050	1,923	17,380	35,982		16
17,260	114,849	11,020	76,369	7,980	59,202	5,000	42,491	70,540	464,699		17
21,980	20,954	15,950	25,301	10,200	16,168	7,150	9,978	87,090	99,973		18
47,120	12,574	29,220	4,081	19,780	2,182	13,340	-5,531	194,480	-21,756		19
48,260	371,487	34,320	362,034	24,360	357,033	16,680	323,330	189,160	1,800,541		20
23,850	217,896	12,370	132,165	7,520	114,324	3,900	63,087	90,730	840,756		21
22,970	192,580	11,890	136,909	8,080	103,419	5,380	70,218	89,500	820,890		22
17,510	539,042	15,120	564,798	11,430	574,460	9,200	561,166	75,500	2,758,108		23
3,110	69,483	2,250	49,932	1,860	29,828	1,450	39,318	15,160	290,084		24
8,740	74,363	5,800	51,264	3,520	8,085	2,270	17,657	39,080	249,845		25
790	28,337	410	23,771	60	1,719	100	6,275	2,510	94,326		26
79,690	244,439	46,430	192,364	31,530	113,201	20,420	110,560	315,530	1,043,061		27
428,070	27,509,728	216,210	16,095,407	121,900	10,306,120	73,190	6,928,891	1,659,050	105,501,505		28
212,590	701,005	93,180	323,979	46,270	170,208	22,400	88,641	789,860	2,406,212		29
270,750	1,138,847	145,500	740,943	83,380	492,620	52,450	345,762	1,027,350	4,383,082		30
201,980	120,487	85,520	47,681	41,670	22,475	20,220	10,948	780,640	443,858		31
12,800	38,030	5,400	16,793	2,570	8,553	2,030	8,133	51,900	153,750		32
184,010	160,442	103,550	139,671	63,230	113,942	39,790	82,047	683,500	695,923		33
32,510	173,321	17,680	124,451	9,430	82,768	6,640	69,886	110,870	659,150		34
39,400	239,325	20,850	200,087	12,130	92,289	8,090	72,777	146,920	958,722		35
35,190	305,006	24,390	290,083	17,640	283,377	12,260	265,666	137,650	1,462,030		36
25,310	112,567	13,590	64,054	9,810	42,675	5,490	37,648	91,060	455,951		37
405,580	2,989,031	206,110	1,947,729	116,690	1,308,907	69,390	981,509	1,568,730	11,618,678		38
427,950	24,355,255	215,860	14,060,288	121,740	8,910,288	73,070	5,891,617	1,657,430	93,445,842		39
427,990	2,686,193	215,940	1,355,005	121,790	763,832	73,150	458,380	1,658,270	10,406,831		40
31,940	108,164	20,580	69,708	13,210	44,746	9,290	31,472	135,540	459,081		41
102,060	444,636	51,480	223,746	27,680	119,267	15,750	70,715	389,370	1,695,698		42
167,520	150,085	78,950	70,008	44,290	40,165	25,190	22,608	625,490	552,999		43
385,320	248,497	189,830	124,451	103,920	69,358	60,990	42,204	1,479,960	956,207		44
356,660	301,497	168,410	141,861	86,670	72,465	48,340	39,805	1,359,300	1,145,583		45
44,560	43,619	26,380	25,789	16,050	15,665	10,660	10,469	176,510	173,031		46
6,780	28,400	3,470	13,878	1,750	7,421	1,300	5,395	27,860	116,058		47
70,200	86,122	35,180	44,721	19,470	28,768	10,700	16,490	256,680	298,566		48
10,020	19,728	5,080	8,724	3,370	7,381	1,510	2,164	38,740	75,545		49
13,350	46,019	7,180	29,795	4,800	20,443	2,530	11,528	52,040	177,162		50
427,990	707,966	216,130	358,504	121,790	202,284	73,170	120,926	1,658,600	2,730,405		51
285,760	213,320	150,430	130,091	86,990	86,073	52,320	66,475	1,081,120	800,077		52
440	1,754	260	1,845	190	1,450	100	2,871	1,610	10,168		53
273,880	56,457	146,260	35,015	84,500	23,368	50,940	18,848	1,033,040	213,053		54
428,030	764,423	216,130	393,519	121,790	225,652	73,170	139,774	1,658,650	2,943,458		55
426,490	4,630,740	215,060	2,845,195	121,040	1,879,663	72,680	1,289,366	1,651,930	17,807,939		56
344,270	1,908,052	173,320	1,170,744	96,050	763,383	57,830	524,674	1,306,090	7,224,384		57
426,600	6,538,792	215,250	4,015,939	121,200	2,643,046	72,730	1,814,040	1,652,580	25,032,324		58
210,870	171,151	108,530	126,801	61,650	87,542	37,150	59,587	581,460	508,277		59
426,520	4,416,445	215,190	2,708,009	121,250	1,783,650	72,780	1,213,324	1,652,680	16,959,123		60
426,360	221,435	214,970	145,259	120,860	106,032	72,410	77,942	1,650,820	891,444		61
950	2,310	590	1,430	390	1,447	260	732	3,520	9,425		62
102,330	68,785	63,820	54,092	44,240	52,643	27,390	43,670	400,760	304,907		63
1,150	424	150	142	90	80			8,100	3,474		64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2 (concluded)

All Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$100,000 to-à \$125,000		\$125,000 to-à \$150,000	
				Number	Amount	Number	Amount
	Item	Poste		Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	95,220		47,540	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	920		300	
Total number of returns	3	Nombre total de déclarations	3	96,140		47,840	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	69,700	5,484,676	33,050	2,957,661
Commissions	5	Commissions	5	7,530	405,720	4,280	343,215
Other employment income	6	Autres revenus d'emploi	6	5,940	59,906	2,490	25,046
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	13,900	58,024	6,090	24,904
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	16,090	82,117	7,270	35,378
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	13,670	341,328	5,430	148,790
Family Allowance	10	Allocations familiales	10	36,900	28,886	18,380	15,352
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	1,720	8,541	980	3,951
Taxable amount of dividends	12	Montant imposable des dividendes	12	43,750	593,637	22,470	351,092
Bond interest	13	Intérêts obligataires	13	22,550	131,557	11,060	71,909
Bank interest	14	Intérêts bancaires	14	77,280	671,084	40,430	354,185
Mortgage interest	15	Intérêts hypothécaires	15	10,330	128,018	6,470	99,022
Income from trusts	16	Revenus de fiducie	16	1,500	11,291	710	1,329
Annuity income	17	Revenus de rentes	17	7,320	72,264	3,640	36,829
Foreign investment income	18	Revenus de placements étrangers	18	12,060	39,506	6,330	20,162
Net rental income	19	Revenus nets de location	19	17,080	42,281	8,770	37,422
Taxable capital gains	20	Gains en capital imposables	20	26,910	655,659	15,440	463,372
RRSP income	21	Revenu d'un REER	21	5,450	110,603	3,380	75,018
Net business income	22	Revenus nets d'entreprise	22	7,570	101,300	2,830	42,232
Net professional income	23	Revenus nets de profession libérale	23	17,240	1,317,695	12,320	1,223,088
Net commission income	24	Revenus nets de commissions	24	1,800	95,004	570	25,068
Net farming income	25	Revenus nets d'agriculture	25	3,390	37,966	1,600	15,228
Net fishing income	26	Revenus nets de pêche	26	230	2,915	60	5,614
Other income	27	Autres revenus	27	30,510	189,423	18,620	135,285
Total income assessed	28	Revenu total établi	28	96,140	10,669,401	47,840	6,511,151
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	25,070	100,903	9,890	52,157
RRSP contributions	30	Cotisations à un REER	30	66,300	495,929	34,860	293,671
Union and professional dues	31	Cotisations syndicales et professionnelles	31	23,880	12,734	9,340	6,016
Child care expenses	32	Frais de garde d'enfants	32	1,550	4,973	1,130	3,651
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	54,480	156,730	27,940	101,666
Other employment expenses	34	Autres dépenses d'emploi	34	8,010	77,511	4,510	64,553
Other deductions	35	Autres déductions	35	12,540	124,481	8,430	97,051
Capital gains deduction	36	Déduction pour gains en capital	36	19,860	537,795	10,200	365,497
Additional deductions	37	Déductions supplémentaires	37	7,530	40,756	3,860	29,091
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	91,570	1,551,813	45,790	1,013,353
Taxable income assessed	39	Revenu imposable établi	39	96,040	9,036,272	47,710	5,459,174
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	96,040	602,238	47,800	300,022
Age amount	41	Montant en raison de l'âge	41	14,190	48,051	6,360	21,555
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	18,780	82,596	11,300	49,829
Amounts for dependent children	43	Montants pour enfants à charge	43	32,970	31,319	16,690	16,176
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	77,750	56,042	38,970	29,796
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	55,450	44,740	24,490	19,733
Eligible pension income amount	46	Montant pour revenu de pensions	46	15,500	15,176	6,470	6,323
Disability amount	47	Montant pour personnes handicapées	47	1,690	7,073	770	3,109
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	13,730	19,805	7,120	11,060
Amounts transferred from spouse	49	Montants transférés du conjoint	49	2,610	3,935	1,610	2,271
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	4,620	22,684	2,440	13,763
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	96,060	158,715	47,800	80,518
Charitable donations	52	Dons de charité	52	70,180	103,294	36,020	65,432
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	390	8,335	200	1,974
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	68,350	30,666	35,270	18,628
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	96,060	189,381	47,800	99,146
Net federal tax	56	Impôt fédéral net	56	95,190	2,063,132	47,540	1,320,222
Net provincial tax	57	Impôt provincial net	57	74,750	831,424	36,430	526,836
Total tax payable	58	Total de l'impôt à payer	58	95,220	2,894,556	47,540	1,847,059
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	51,290	88,359	24,730	41,118
Basic federal tax	60	Impôt fédéral de base	60	95,410	1,941,046	47,540	1,232,108
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	95,310	136,207	47,380	94,333
Minimum tax	62	Impôt minimum	62	750	2,020	450	629
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	42,840	79,128	21,890	46,800
Child tax credit	64	Crédit d'impôt pour enfants	64			60	35

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		\$50,000 and over-et plus		Grand total - Total global		I t o s e s m e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
46,010		22,610		35,320		1,899,290		13,710,450		1
410		70		190		8,360		5,340,380		2
46,410		22,680		35,510		1,907,640		19,050,830		3
	\$		\$		\$		\$		\$	
30,620	3,108,532	15,110	1,852,078	25,990	7,953,657	1,632,840	102,100,321	12,800,100	313,224,992	4
2,800	309,882	1,250	154,016	1,640	368,442	86,200	3,694,746	433,190	6,356,588	5
2,560	49,225	1,210	39,481	2,200	178,881	90,790	641,293	628,310	2,319,606	6
6,350	25,748	3,570	14,129	6,150	25,019	168,900	702,674	2,742,160	11,423,958	7
7,200	36,865	3,720	18,029	6,600	34,846	217,510	1,082,845	3,164,510	13,699,754	8
5,500	149,114	2,480	83,846	4,130	171,506	196,460	4,222,472	1,785,230	17,443,894	9
16,690	13,566	8,280	7,141	12,110	9,942	788,770	594,976	3,875,690	2,703,294	10
420	2,582	30	157	170	810	81,410	303,960	3,389,400	15,979,483	11
25,270	583,513	12,590	384,922	22,660	2,088,436	539,590	6,290,116	1,512,500	8,746,036	12
9,970	73,711	4,930	47,096	7,170	97,513	464,650	1,389,064	2,769,250	4,430,112	13
39,650	498,162	20,560	322,004	32,770	1,209,364	1,258,370	7,566,692	8,210,610	24,873,693	14
7,280	119,337	4,330	97,593	9,340	495,388	105,280	1,484,369	323,250	2,451,296	15
700	3,273	230	492	620	7,670	21,130	60,036	104,220	192,160	16
4,290	54,671	2,110	33,503	3,530	65,495	91,430	727,461	482,740	1,990,388	17
8,280	25,349	4,850	27,406	9,080	110,948	127,690	323,343	304,600	464,775	18
9,370	32,634	5,230	42,724	8,840	186,284	243,760	319,588	1,143,860	-296,433	19
17,210	697,115	9,600	539,404	17,510	2,572,728	275,820	6,728,819	668,380	8,081,601	20
2,090	70,004	1,040	37,342	1,360	103,375	104,050	1,237,099	707,170	3,865,660	21
3,100	70,310	1,900	66,885	3,600	137,241	108,490	1,238,858	1,093,120	5,771,681	22
13,520	1,805,286	7,070	1,149,226	7,470	2,000,563	133,120	10,253,966	321,080	12,488,567	23
640	19,862	180	15,316	420	32,182	18,760	477,517	126,300	1,221,608	24
1,580	6,369	1,240	15,952	1,790	12,222	48,670	337,582	431,830	1,376,665	25
60	-302	60	180	30	774	2,940	103,506	52,230	415,750	26
20,960	198,839	11,420	89,964	17,840	522,337	414,870	2,178,909	2,299,610	6,469,285	27
46,410	7,953,647	22,680	5,038,885	35,510	18,385,623	1,907,640	154,060,213	18,163,820	465,694,424	28
5,930	30,135	2,590	11,881	2,720	11,405	836,050	2,612,694	3,656,780	6,293,390	29
33,770	326,900	16,970	178,151	25,750	286,004	1,204,990	5,963,737	4,617,640	13,370,792	30
5,880	3,905	3,060	2,285	3,490	2,141	826,290	470,938	4,796,180	1,733,711	31
590	2,881	320	1,320	350	1,291	55,850	167,867	665,810	1,584,842	32
28,150	198,378	13,980	114,623	23,970	505,751	832,010	1,773,071	2,983,180	2,572,626	33
2,980	49,607	1,320	27,980	1,760	34,465	129,450	913,265	424,990	1,988,803	34
8,420	119,429	4,970	59,927	8,930	281,174	190,200	1,640,784	932,700	3,902,780	35
11,760	532,639	6,080	367,357	10,870	1,407,743	196,420	4,673,062	478,910	5,671,802	36
4,180	81,183	2,490	28,433	3,850	170,735	112,970	806,149	499,190	2,232,195	37
44,000	1,345,057	21,660	791,957	33,920	2,700,708	1,805,670	19,021,566	10,211,260	39,350,941	38
46,290	6,579,605	22,610	4,227,359	35,410	15,692,900	1,905,470	134,441,152	18,041,280	427,236,206	39
46,110	288,230	22,590	141,150	35,400	221,892	1,906,200	11,960,364	19,033,280	119,313,937	40
6,830	23,108	3,810	12,918	6,470	21,906	173,210	586,619	2,815,740	9,531,614	41
9,150	39,054	4,250	17,445	5,290	22,924	438,140	1,907,547	2,875,060	12,486,287	42
15,410	14,762	7,650	7,672	10,520	10,365	708,730	633,294	3,134,580	2,653,602	43
37,260	29,391	18,220	14,460	27,390	20,320	1,679,550	1,106,217	11,961,360	5,107,055	44
19,920	15,484	9,750	7,532	13,260	10,199	1,482,160	1,243,271	11,947,980	5,896,781	45
6,410	6,222	3,110	3,087	5,180	4,995	213,170	1,899,960	1,822,658	1,822,658	46
560	2,388	260	1,062	560	2,297	31,690	131,989	389,940	1,610,259	47
6,860	12,406	4,110	8,714	5,150	10,316	293,650	360,867	2,039,170	2,200,106	48
890	1,430	840	934	660	1,006	45,360	85,121	503,650	1,379,858	49
2,500	15,920	1,490	10,328	2,040	26,152	65,140	266,008	931,350	1,471,350	50
46,290	76,229	22,630	38,306	35,440	59,907	1,906,830	3,144,079	19,036,390	27,790,299	51
34,970	84,215	17,190	53,827	27,370	237,202	1,266,850	1,344,047	5,598,340	3,192,483	52
140	1,572	30	338	160	45,372	2,530	67,760	7,390	73,813	53
34,600	23,961	16,970	15,244	27,100	81,187	1,215,330	382,739	5,109,370	850,150	54
46,290	100,191	22,630	53,550	35,450	141,094	1,906,880	3,526,819	19,036,690	28,640,449	55
46,010	1,657,576	22,590	1,103,289	35,310	4,340,523	1,898,560	28,292,682	13,703,100	60,270,125	56
36,520	686,985	18,440	479,097	30,010	2,030,782	1,502,240	11,779,509	9,582,610	24,077,894	57
46,010	2,344,562	22,610	1,582,386	35,320	6,371,304	1,899,290	40,072,191	13,710,450	84,348,019	58
23,240	39,770	11,820	21,211	18,250	35,042	710,780	733,777	711,030	733,840	59
46,010	1,535,447	22,590	1,024,780	35,320	3,995,519	1,899,560	26,688,024	13,707,890	57,207,507	60
45,980	125,369	22,580	88,355	35,280	375,160	1,897,350	1,710,868	13,589,020	3,225,112	61
1,580	3,415	940	3,045	2,540	20,320	9,780	38,855	14,610	48,240	62
24,770	77,788	12,510	51,314	22,480	278,404	525,250	838,339	1,453,360	1,165,247	63
						8,170	3,517	2,273,190	2,325,894	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

			Loss and nil-Perte et néant		\$1 to-\$4,500	
			Number	Amount	Number	Amount
Item		Poste	Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	170		8,100	
Number of non-taxable returns	2	Nombre de déclarations non imposables				
Total number of returns	3	Nombre total de déclarations	170		8,100	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	10	1,064	4,540	12,974
Commissions	5	Commissions			120	4,260
Other employment income	6	Autres revenus d'emploi			40	92
Old Age Security pension	7	Pension de sécurité de la vieillesse	50	223		
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	50	178		
Other pensions or superannuation	9	Autres pensions et pensions de retraite	50	91	70	273
Family Allowance	10	Allocations familiales			510	190
Unemployment Insurance benefits	11	Prestations d'assurance-chômage			90	87
Taxable amount of dividends	12	Montant imposable des dividendes	60	252	130	724
Bond interest	13	Intérêts obligataires			100	31
Bank interest	14	Intérêts bancaires	120	2,845	1,600	2,889
Mortgage interest	15	Intérêts hypothécaires	10	253	190	193
Income from trusts	16	Revenus de fiducie				
Annuity income	17	Revenus de rentes	50	259		
Foreign investment income	18	Revenus de placements étrangers			110	16
Net rental income	19	Revenus nets de location	60	-3,109	140	-8
Taxable capital gains	20	Gains en capital imposables	10	1,047	740	1,751
RRSP income	21	Revenu d'un REER			60	177
Net business income	22	Revenus nets d'entreprise	60	-4,265	370	-4,757
Net professional income	23	Revenus nets de profession libérale	10	612	90	161
Net commission income	24	Revenus nets de commissions			50	57
Net farming income	25	Revenus nets d'agriculture	40	144	110	288
Net fishing income	26	Revenus nets de pêche				
Other income	27	Autres revenus	70	-5,138	1,930	2,282
Total income assessed	28	Revenu total établi	120	-4,708	8,100	21,679
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé				
RRSP contributions	30	Cotisations à un REER			120	51
Union and professional dues	31	Cotisations syndicales et professionnelles			220	8
Child care expenses	32	Frais de garde d'enfants				
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	70	422	220	44
Other employment expenses	34	Autres dépenses d'emploi				
Other deductions	35	Autres déductions			310	63
Capital gains deduction	36	Déduction pour gains en capital				
Additional deductions	37	Déductions supplémentaires			180	379
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	80	684	970	544
Taxable income assessed	39	Revenu imposable établi	120	5,548	8,100	25,760
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	170	1,068	5,090	10,732
Age amount	41	Montant en raison de l'âge	50	176	70	77
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	40	213	240	201
Amounts for dependent children	43	Montants pour enfants à charge			290	116
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	20	10	2,080	88
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage			4,300	386
Eligible pension income amount	46	Montant pour revenu de pensions	50	50	70	23
Disability amount	47	Montant pour personnes handicapées				
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études			200	158
Amounts transferred from spouse	49	Montants transférés du conjoint			20	8
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	40	42	140	28
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	170	267	5,480	2,006
Charitable donations	52	Dons de charité			290	56
Gifts to Canada or a province	53	Dons au Canada ou à une province				
Total tax credits on donations	54	Total, crédits d'impôt pour les dons			200	12
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	170	267	5,580	2,018
Net federal tax	56	Impôt fédéral net	170	1,048	8,100	2,728
Net provincial tax	57	Impôt provincial net	120	572	1,980	620
Total tax payable	58	Total de l'impôt à payer	170	1,621	8,100	3,348
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59			
Basic federal tax	60	Impôt fédéral de base	170	1,167	8,100	2,511
Federal individual surtax	61	Surtaxe fédérale des particuliers	170	-127	7,750	19
Minimum tax	62	Impôt minimum	60	232	30	66
Dividend tax credit	63	Crédit d'impôt pour dividendes	60	34	110	96
Child tax credit	64	Crédit d'impôt pour enfants			180	233

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		I t e m e	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,240		10,340		1,720		900		26,740		1	
2,240		10,340		1,720		900		26,740		2	
	\$		\$		\$		\$		\$	3	
1,510	6,586	6,050	19,560	1,310	6,408	620	3,351	12,970	48,845	4	
50	126	120	4,260	20	62	20	10	1,100	3,688	5	
		90	217			20	23			6	
70	200	140	473	90	706	20	27	4,360	21,930	7	
270	82	780	272	40	210	20	61	90	165	8	
140	379	230	465	170	31	120	30	220	108	9	
20	1	150	724	20	84	40	90	9,970	43,351	10	
20	2	120	32					200	12	11	
430	661	2,030	3,550	500	194	190	16	2,600	3,206	12	
110	404	300	597	20	3			10,610	20,774	13	
								320	1,410	14	
								120	434	15	
								450	807	16	
90	397	200	413					50	13	17	
50	26	190	18	90	-213	60		900	1,918	18	
120	557	860	2,308	70	379	150	837	130	139	19	
60	204	120	381	20	110	20	6	960	3,497	20	
		380	-4,724	60	277			2,550	10,689	21	
20	95	110	256	50	175	110	620	430	988	22	
		50	57					150	455	23	
		110	307	20	106			1,380	1,926	24	
								30	95	25	
300	833	2,220	3,115	130	480	20	90	2,240	6,987	26	
2,240	10,603	10,340	32,282	1,720	9,011	900	5,163	26,740	171,437	27	
										28	
20	3	20	3					140	6	29	
		120	51					40	65	30	
70	18	290	27	180	11	70	1	730	30	31	
				60	20					32	
90	4	320	47					480	46	33	
								40	5	34	
60	34	370	97			80	78	70	7	35	
								90	1	36	
50	78	230	456			40	114	40	76	37	
300	144	1,270	688	240	31	190	193	1,390	235	38	
2,240	10,459	10,340	36,220	1,720	8,980	900	4,970	26,740	171,202	39	
1,800	4,907	6,890	15,638	1,520	5,072	710	1,890	26,550	164,492	40	
50	22	120	99			20	17			41	
340	391	580	592	140	204	230	252	90	194	42	
240	30	530	146	130	22	230	42	20	7	43	
1,400	55	3,490	143	1,330	67	650	43	8,700	601	44	
1,430	152	5,730	538	1,290	161	620	85	9,880	710	45	
50	48	120	71			20	20			46	
				90	383					47	
150	99	350	257	90	53	40	40	80	60	48	
		20	8							49	
90	53	230	81					400	48	50	
2,030	978	7,510	2,984	1,540	1,013	710	406	26,570	28,224	51	
130	25	420	81			120	17	970	50	52	
										53	
130	4	330	16			80	3	740	8	54	
2,030	982	7,610	3,000	1,540	1,013	710	409	26,570	28,232	55	
2,190	852	10,290	3,580	1,720	726	900	532	26,740	952	56	
1,400	241	3,380	861	730	127	440	74	6,000	205	57	
2,240	1,093	10,340	4,441	1,720	853	900	606	26,740	1,157	58	
										59	
2,240	795	10,340	3,306	1,720	637	900	436	26,740	865	60	
2,170	37	9,920	56	1,720	31	880	21	8,610	32	61	
		30	66							62	
20		130	97					200	2	63	
250	379	430	612	50	62	50	42	4,220	4,354	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$6,500 to-\$7,000		\$7,000 to-\$7,500	
				Number	Amount	Number	Amount
	Item	Poste		Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	121,640		138,010	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	121,640		138,010	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	85,020	453,555	101,090	569,882
Commissions	5	Commissions	5	2,510	1,717	2,250	1,641
Other employment income	6	Autres revenus d'emploi	6	3,800	6,655	6,420	9,981
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	90	390	40	96
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	10,220	47,116	12,190	54,028
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	360	472	870	3,085
Family Allowance	10	Allocations familiales	10	1,150	402	4,210	2,109
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	36,820	135,666	44,790	164,599
Taxable amount of dividends	12	Montant imposable des dividendes	12	1,430	222	2,820	585
Bond interest	13	Intérêts obligataires	13	9,020	8,778	12,020	12,268
Bank interest	14	Intérêts bancaires	14	33,500	57,568	40,840	68,612
Mortgage interest	15	Intérêts hypothécaires	15	1,240	4,778	950	3,109
Income from trusts	16	Revenus de fiducie	16	170	19	350	562
Annuity income	17	Revenus de rentes	17	410	857	650	2,161
Foreign investment income	18	Revenus de placements étrangers	18	360	281	770	450
Net rental income	19	Revenus nets de location	19	4,000	4,255	4,780	2,418
Taxable capital gains	20	Gains en capital imposables	20	880	2,691	1,330	1,489
RRSP income	21	Revenu d'un REER	21	2,890	8,967	2,740	7,834
Net business income	22	Revenus nets d'entreprise	22	10,420	47,075	11,520	50,463
Net professional income	23	Revenus nets de profession libérale	23	1,810	7,338	1,900	8,388
Net commission income	24	Revenus nets de commissions	24	750	3,102	980	3,050
Net farming income	25	Revenus nets d'agriculture	25	3,930	10,778	3,920	10,604
Net fishing income	26	Revenus nets de pêche	26	520	-325	320	673
Other income	27	Autres revenus	27	8,380	17,550	10,860	23,126
Total income assessed	28	Revenu total établi	28	121,640	819,905	138,010	1,001,214
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	1,820	195	2,140	413
RRSP contributions	30	Cotisations à un REER	30	760	216	4,440	1,856
Union and professional dues	31	Cotisations syndicales et professionnelles	31	9,710	734	13,780	1,375
Child care expenses	32	Frais de garde d'enfants	32	440	108	1,230	473
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	2,830	171	4,420	322
Other employment expenses	34	Autres dépenses d'emploi	34	20	70	110	42
Other deductions	35	Autres déductions	35	1,240	161	3,170	815
Capital gains deduction	36	Déduction pour gains en capital	36	280	10	800	180
Additional deductions	37	Déductions supplémentaires	37	160	252	360	202
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	15,500	1,917	26,960	5,677
Taxable income assessed	39	Revenu imposable établi	39	121,640	818,111	138,010	995,537
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	121,380	758,849	137,900	864,603
Age amount	41	Montant en raison de l'âge	41	60	128		
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	370	164	310	167
Amounts for dependent children	43	Montants pour enfants à charge	43	590	201	2,980	1,474
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	74,080	6,057	86,930	7,685
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	77,900	9,462	92,480	11,782
Eligible pension income amount	46	Montant pour revenu de pensions	46	100	21	680	527
Disability amount	47	Montant pour personnes handicapées	47	50	185	90	104
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	5,840	1,546	15,620	7,682
Amounts transferred from spouse	49	Montants transférés du conjoint	49			340	31
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	2,910	561	7,610	2,492
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	121,420	132,055	137,920	152,341
Charitable donations	52	Dons de charité	52	7,900	484	12,280	1,179
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			40	1
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	5,510	85	9,550	216
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	121,440	132,140	137,920	152,557
Net federal tax	56	Impôt fédéral net	56	121,640	7,425	138,010	17,219
Net provincial tax	57	Impôt provincial net	57	26,470	1,092	31,780	2,098
Total tax payable	58	Total de l'impôt à payer	58	121,640	8,517	138,010	19,317
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	121,640	7,096	138,010	16,564
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	98,080	291	128,980	752
Minimum tax	62	Impôt minimum	62				
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	1,430	29	2,540	76
Child tax credit	64	Crédit d'impôt pour enfants	64	15,390	15,198	19,610	19,477

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
143,190		146,510		146,970		161,060		172,240		1	
143,190		146,510		146,970		161,060		172,240		2	
										3	
	\$		\$		\$		\$		\$		
108,340	643,632	109,780	686,352	113,240	768,960	127,210	903,995	122,530	903,202	4	
2,900	4,441	2,690	3,122	2,790	5,240	4,020	6,211	3,520	6,348	5	
6,280	7,139	4,830	7,537	6,960	9,686	6,490	12,239	5,480	10,508	6	
				60	258	100	434	16,650	70,662	7	
12,140	56,401	11,800	55,529	11,710	50,402	11,850	45,623	25,600	99,848	8	
2,210	5,393	2,590	7,367	3,620	15,149	3,200	10,353	3,270	11,931	9	
5,940	3,019	6,200	4,380	6,480	4,144	7,650	4,846	7,710	4,363	10	
49,360	191,555	51,250	209,874	52,900	205,957	60,840	244,181	59,360	265,750	11	
1,950	523	4,060	1,341	3,290	982	4,710	2,319	4,060	1,442	12	
10,000	10,147	12,010	12,489	11,680	11,800	14,880	15,063	14,900	15,890	13	
41,360	66,035	45,890	78,825	47,480	78,954	49,500	81,339	62,890	116,258	14	
960	2,687	1,670	5,319	1,200	3,335	1,850	6,822	1,450	5,287	15	
410	1,469	680	1,781	400	712	660	592	580	1,052	16	
730	2,073	620	1,671	1,130	3,759	1,300	1,679	990	1,531	17	
540	711	650	448	360	206	530	432	1,080	133	18	
4,540	3,608	5,210	1,206	4,460	1,249	4,950	580	6,840	1,744	19	
880	850	1,180	3,599	1,650	1,800	1,910	1,859	1,870	1,201	20	
3,490	12,285	3,120	9,946	3,090	12,197	5,120	18,239	4,420	19,336	21	
10,420	50,088	12,660	59,351	11,640	59,833	14,480	74,096	12,920	70,968	22	
1,880	6,354	2,110	11,869	2,150	11,153	1,460	9,570	1,760	13,782	23	
1,000	3,621	1,220	5,700	670	2,885	1,410	2,406	1,540	6,180	24	
3,910	10,983	3,630	11,565	3,530	9,418	3,520	9,702	3,270	9,118	25	
370	460	530	-92	600	424	1,020	1,424	910	452	26	
13,320	26,300	13,900	29,166	13,400	26,888	17,110	35,193	17,200	44,267	27	
143,190	1,109,776	146,510	1,208,346	146,970	1,285,391	161,060	1,489,198	172,240	1,681,253	28	
3,000	633	4,390	793	4,100	995	5,240	1,380	6,870	2,188	29	
6,490	4,802	9,280	6,747	10,310	8,955	16,390	15,904	14,080	13,322	30	
16,960	1,729	19,540	2,240	19,890	2,497	22,260	2,687	24,000	2,929	31	
1,900	1,087	2,690	2,127	3,820	3,417	4,550	3,825	5,860	8,197	32	
4,430	335	6,480	744	5,230	539	7,520	1,204	9,180	1,119	33	
370	167	570	106	350	331	740	403	1,190	1,371	34	
4,510	1,971	3,350	1,601	4,640	1,680	4,570	2,235	5,410	4,053	35	
430	109	790	196	1,030	825	1,260	597	1,220	440	36	
510	479	2,060	2,722	2,380	3,765	2,860	5,004	3,480	5,859	37	
32,490	11,312	40,020	17,275	42,260	23,004	52,680	33,239	55,690	39,477	38	
143,190	1,098,464	146,510	1,191,071	146,970	1,262,387	161,060	1,455,959	172,240	1,642,838	39	
143,090	895,668	146,320	916,389	146,790	919,363	160,880	1,009,308	172,160	1,079,811	40	
1,370	915	1,700	1,118	1,790	1,673	2,290	2,438	16,820	56,963	41	
4,990	2,650	5,320	3,869	5,840	4,237	6,770	4,982	2,560	4,241	42	
95,610	9,230	100,850	10,758	108,240	12,406	122,700	14,958	7,210	4,656	43	
100,320	13,733	103,140	14,970	108,420	17,369	121,950	20,658	117,610	15,404	44	
2,150	1,828	2,360	2,140	3,620	3,530	3,530	3,304	116,730	20,564	45	
		130	527	50	98	70	288	2,830	2,672	46	
23,640	17,163	24,610	21,435	27,730	27,858	30,350	34,195	170	517	47	
190	142	400	139	50	6	190	254	29,920	36,348	48	
7,850	3,212	11,290	5,079	11,230	5,887	12,490	6,623	550	870	49	
143,130	160,500	146,340	165,917	146,810	168,660	160,900	186,457	13,250	6,756	50	
								172,180	208,860	51	
12,610	1,661	17,150	2,526	16,150	2,725	21,410	3,905	22,440	5,157	52	
		60	2	60	1			20		53	
10,130	341	12,810	538	12,850	603	16,740	867	18,560	1,204	54	
143,130	160,840	146,340	166,455	146,810	169,263	160,900	187,324	172,180	210,063	55	
143,190	27,131	146,510	37,921	146,970	47,672	161,060	62,874	172,240	72,125	56	
36,630	3,576	50,650	5,687	70,550	10,070	84,770	16,327	94,270	20,772	57	
143,190	30,707	146,510	43,609	146,970	57,741	161,060	79,201	172,240	92,897	58	
										59	
143,190	25,935	146,510	36,219	146,970	45,554	161,060	60,050	172,220	69,071	60	
136,460	1,218	141,310	1,727	143,140	2,193	158,320	2,907	163,410	3,327	61	
130	97					60	109			62	
1,770	68	3,610	176	3,100	129	4,500	307	2,900	190	63	
19,580	17,768	19,310	17,733	20,360	19,060	24,450	21,937	22,540	20,243	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$5,000 to-\$10,000		\$10,000 to-\$10,500	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	1,058,970		185,990	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	1,058,970		185,990	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	782,080	4,988,182	126,750	1,009,891
Commissions	5	Commissions	5	20,680	28,720	2,960	4,165
Other employment income	6	Autres revenus d'emploi	6	41,410	67,505	7,070	10,007
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	16,960	71,862	29,250	124,292
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	99,980	431,611	34,720	139,625
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	16,260	54,187	6,460	19,069
Family Allowance	10	Allocations familiales	10	39,840	23,433	8,300	5,671
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	365,340	1,461,108	55,190	245,640
Taxable amount of dividends	12	Montant imposable des dividendes	12	22,520	7,426	5,980	2,088
Bond interest	13	Intérêts obligataires	13	87,120	89,643	18,400	19,535
Bank interest	14	Intérêts bancaires	14	332,760	568,574	75,910	156,103
Mortgage interest	15	Intérêts hypothécaires	15	9,660	32,750	2,390	6,270
Income from trusts	16	Revenus de fiducie	16	3,360	6,621	600	354
Annuity income	17	Revenus de rentes	17	6,300	14,537	1,480	1,947
Foreign investment income	18	Revenus de placements étrangers	18	4,340	2,674	920	973
Net rental income	19	Revenus nets de location	19	35,830	16,767	7,370	-5,707
Taxable capital gains	20	Gains en capital imposables	20	10,060	14,844	2,590	3,045
RRSP income	21	Revenu d'un REER	21	25,870	92,417	5,670	20,215
Net business income	22	Revenus nets d'entreprise	22	86,670	422,841	12,050	73,649
Net professional income	23	Revenus nets de profession libérale	23	13,650	70,238	1,500	13,573
Net commission income	24	Revenus nets de commissions	24	7,720	27,399	1,530	7,794
Net farming income	25	Revenus nets d'agriculture	25	27,110	74,200	3,920	8,912
Net fishing income	26	Revenus nets de pêche	26	4,290	3,111	800	1,148
Other income	27	Autres revenus	27	96,550	210,045	17,120	37,672
Total income assessed	28	Revenu total établi	28	1,058,970	8,780,694	185,990	1,905,930
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	27,710	6,603	7,770	2,323
RRSP contributions	30	Cotisations à un REER	30	61,800	51,866	17,000	17,486
Union and professional dues	31	Cotisations syndicales et professionnelles	31	127,100	14,233	25,440	3,071
Child care expenses	32	Frais de garde d'enfants	32	20,540	19,252	5,070	6,445
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	40,570	4,481	11,470	1,524
Other employment expenses	34	Autres dépenses d'emploi	34	3,390	2,495	1,330	1,748
Other deductions	35	Autres déductions	35	27,030	12,600	6,030	3,630
Capital gains deduction	36	Déduction pour gains en capital	36	5,890	2,357	1,800	1,170
Additional deductions	37	Déductions supplémentaires	37	11,890	18,472	3,370	6,311
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	267,410	132,360	62,870	43,708
Taxable income assessed	39	Revenu imposable établi	39	1,058,970	8,649,519	185,990	1,863,232
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	1,057,300	6,615,446	185,890	1,165,219
Age amount	41	Montant en raison de l'âge	41	16,900	57,108	29,640	100,397
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	10,840	11,366	3,750	4,356
Amounts for dependent children	43	Montants pour enfants à charge	43	34,090	22,140	7,770	6,027
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	716,670	77,209	123,780	18,123
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	732,720	109,495	120,430	22,956
Eligible pension income amount	46	Montant pour revenu de pensions	46	15,280	14,043	7,050	5,426
Disability amount	47	Montant pour personnes handicapées	47	640	2,102	370	1,536
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	157,910	146,381	32,700	37,360
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,700	1,443	520	322
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	67,010	30,656	13,990	7,290
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	1,057,520	1,204,431	185,930	232,654
Charitable donations	52	Dons de charité	52	111,020	17,704	30,570	7,521
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	180	4	110	2
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	86,970	3,865	25,490	1,731
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	1,057,540	1,208,296	185,930	234,385
Net federal tax	56	Impôt fédéral net	56	1,058,970	274,578	185,990	85,600
Net provincial tax	57	Impôt provincial net	57	402,280	60,027	102,390	25,467
Total tax payable	58	Total de l'impôt à payer	58	1,058,970	334,604	185,990	111,066
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	1,058,960	262,426	185,990	82,055
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	980,910	12,499	182,600	3,961
Minimum tax	62	Impôt minimum	62	190	207		
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	20,060	978	5,390	275
Child tax credit	64	Crédit d'impôt pour enfants	64	145,560	135,874	21,200	20,111

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
190,880		191,740		189,400		203,550		191,630		1	
190,880		191,740		189,400		203,550		191,630		2	
	\$		\$		\$		\$		\$	3	
126,540	1,049,012	128,300	1,131,273	122,700	1,110,224	137,020	1,276,135	128,850	1,258,389	4	
3,320	8,741	2,320	4,626	3,830	6,221	6,220	15,223	4,030	11,044	5	
5,040	7,011	5,170	8,949	4,910	8,860	6,510	14,991	6,540	17,809	6	
34,060	143,937	37,550	160,701	37,130	158,819	35,250	151,269	35,640	151,012	7	
39,260	161,727	40,570	162,056	42,910	178,372	42,420	171,541	40,820	173,658	8	
11,310	33,739	14,400	35,437	18,420	53,935	20,320	63,244	20,900	61,339	9	
8,590	5,544	10,880	6,565	12,240	7,355	18,920	11,709	18,050	10,582	10	
59,490	262,954	57,900	268,252	59,700	294,874	66,260	336,633	62,950	328,238	11	
6,030	2,511	6,180	2,898	6,940	4,920	8,830	7,119	7,370	4,918	12	
19,780	27,798	21,300	23,613	21,370	27,219	21,640	29,088	21,440	29,322	13	
81,890	162,163	77,960	179,384	81,510	187,129	86,410	194,472	79,850	187,627	14	
2,570	7,840	1,990	4,936	2,220	6,924	2,720	10,070	2,370	8,221	15	
810	1,095	1,010	1,594	1,170	2,100	1,300	2,737	650	1,418	16	
980	980	2,870	4,344	3,680	8,932	4,300	8,904	4,200	9,763	17	
920	988	990	760	1,550	1,217	1,800	394	1,190	756	18	
8,260	502	8,320	-6,737	7,940	-1,041	9,810	5,944	10,230	-3,497	19	
1,720	3,300	1,990	2,199	2,780	2,716	2,980	3,246	3,200	4,442	20	
5,520	21,112	6,220	25,593	5,530	17,464	5,890	22,916	5,600	18,908	21	
12,420	69,772	10,290	62,512	12,270	66,771	13,170	78,805	11,760	79,482	22	
1,890	14,210	2,110	15,985	2,560	20,458	2,360	17,622	1,700	14,851	23	
1,690	12,150	720	3,676	1,300	6,952	2,060	6,329	1,580	10,454	24	
4,150	10,221	4,330	13,982	3,670	10,858	5,780	17,710	4,650	17,573	25	
750	699	1,030	2,615	1,270	4,783	1,330	3,166	1,180	2,657	26	
19,540	44,138	18,580	40,320	17,610	39,294	18,660	43,464	17,480	43,278	27	
190,880	2,052,142	191,740	2,155,534	189,400	2,225,355	203,550	2,492,732	191,630	2,442,246	28	
8,190	2,226	8,260	2,891	8,800	2,954	9,770	3,689	10,400	4,175	29	
17,960	20,243	19,350	21,836	21,170	23,802	22,710	28,429	22,560	29,233	30	
26,480	3,694	27,520	3,939	25,590	3,692	27,720	3,879	29,520	4,149	31	
5,110	7,511	6,260	9,356	6,530	9,845	5,720	10,499	6,970	11,039	32	
12,650	2,245	14,060	1,103	16,460	1,536	19,430	3,645	16,790	2,683	33	
1,210	2,113	770	1,089	930	1,421	1,540	1,855	1,320	2,916	34	
6,170	3,139	7,050	4,802	7,760	4,467	7,180	5,248	9,000	9,079	35	
1,280	1,169	1,550	1,107	2,040	1,338	2,370	2,448	2,160	1,556	36	
3,130	6,239	3,500	6,777	3,250	7,405	4,540	9,895	4,380	9,576	37	
64,060	48,581	67,190	52,900	71,440	56,461	78,310	69,587	76,760	74,406	38	
190,880	2,004,712	191,740	2,102,634	189,400	2,172,624	203,550	2,423,145	191,630	2,367,840	39	
190,770	1,195,947	191,640	1,202,684	189,260	1,187,322	203,530	1,277,354	191,610	1,202,317	40	
34,320	116,181	38,350	129,902	37,580	127,110	35,630	120,689	36,000	121,916	41	
2,800	4,388	4,350	8,414	8,360	28,663	14,980	60,370	16,840	73,688	42	
8,090	6,400	9,640	6,881	8,650	6,592	14,240	10,982	12,920	8,694	43	
124,890	18,983	125,100	20,136	120,990	20,752	135,760	24,423	128,150	24,382	44	
121,270	23,882	121,850	25,938	117,190	25,588	129,320	29,208	122,600	29,295	45	
11,270	9,999	14,900	13,074	19,820	18,249	22,320	20,965	23,130	21,980	46	
1,480	6,061	1,510	6,218	2,360	9,710	2,040	8,417	2,460	9,859	47	
29,410	35,127	28,280	33,703	26,740	29,359	29,440	31,768	25,390	27,423	48	
710	781	2,010	2,270	2,140	3,415	2,490	3,203	2,220	4,323	49	
15,490	8,400	15,590	9,533	14,950	9,678	18,060	10,921	15,980	8,961	50	
190,790	242,376	191,660	247,921	189,280	249,235	203,530	271,717	191,630	260,582	51	
33,010	7,199	35,740	7,625	36,750	9,361	42,210	12,014	42,790	10,991	52	
70	8	60	14	160	40					53	
28,140	1,637	31,800	1,690	31,590	2,157	37,360	2,785	36,480	2,521	54	
190,790	244,013	191,660	249,610	189,280	251,392	203,530	274,502	191,630	263,102	55	
190,730	100,847	191,730	112,234	189,300	124,109	203,550	142,833	191,360	145,367	56	
108,500	30,727	108,320	34,706	110,800	38,753	120,010	45,771	124,150	49,335	57	
190,880	131,575	191,740	146,940	189,400	162,862	203,550	188,604	191,630	194,702	58	
										59	
190,770	96,461	191,730	107,386	189,300	118,445	203,550	136,383	191,360	138,912	60	
187,350	4,685	190,090	5,245	186,750	5,729	199,920	6,694	189,130	6,829	61	
				60	10					62	
5,740	331	5,460	383	6,550	652	8,420	944	7,050	652	63	
23,450	20,487	23,520	19,510	20,000	15,837	26,030	23,197	22,350	19,427	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$13,000 to-à \$13,500		\$13,500 to-à \$14,000	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	192,340		191,990	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	192,340		191,990	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	134,820	1,379,804	131,080	1,400,903
Commissions	5	Commissions	5	3,130	8,239	4,260	10,693
Other employment income	6	Autres revenus d'emploi	6	5,660	19,935	4,780	14,138
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	33,830	145,432	35,320	148,993
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	39,800	168,960	43,100	185,399
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	19,120	61,419	24,010	90,995
Family Allowance	10	Allocations familiales	10	21,390	13,728	21,360	13,894
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	65,430	327,660	63,780	312,172
Taxable amount of dividends	12	Montant imposable des dividendes	12	7,660	5,119	7,330	7,866
Bond interest	13	Intérêts obligataires	13	22,380	27,031	24,460	29,583
Bank interest	14	Intérêts bancaires	14	83,480	200,710	87,210	208,741
Mortgage interest	15	Intérêts hypothécaires	15	3,360	9,168	2,810	9,099
Income from trusts	16	Revenus de fiducie	16	1,080	2,165	1,200	1,519
Annuity income	17	Revenus de rentes	17	4,870	9,449	5,460	10,511
Foreign investment income	18	Revenus de placements étrangers	18	1,480	1,382	1,210	1,626
Net rental income	19	Revenus nets de location	19	9,300	-4,033	7,740	1,505
Taxable capital gains	20	Gains en capital imposables	20	3,020	4,136	2,550	4,038
RRSP income	21	Revenu d'un REER	21	5,020	15,436	6,530	23,147
Net business income	22	Revenus nets d'entreprise	22	11,580	69,016	12,360	82,899
Net professional income	23	Revenus nets de profession libérale	23	1,790	13,841	2,370	17,209
Net commission income	24	Revenus nets de commissions	24	1,050	6,710	910	5,707
Net farming income	25	Revenus nets d'agriculture	25	4,630	11,458	5,880	10,440
Net fishing income	26	Revenus nets de pêche	26	830	2,703	1,150	2,769
Other income	27	Autres revenus	27	19,810	48,472	19,790	45,338
Total income assessed	28	Revenu total établi	28	192,340	2,547,939	191,990	2,639,182
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	11,130	4,287	12,320	5,598
RRSP contributions	30	Cotisations à un REER	30	24,790	32,327	24,940	33,284
Union and professional dues	31	Cotisations syndicales et professionnelles	31	28,950	4,403	33,920	5,336
Child care expenses	32	Frais de garde d'enfants	32	9,630	15,942	6,990	13,103
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	18,170	2,720	20,580	2,754
Other employment expenses	34	Autres dépenses d'emploi	34	1,740	2,729	1,800	2,860
Other deductions	35	Autres déductions	35	7,490	4,506	9,890	7,959
Capital gains deduction	36	Déduction pour gains en capital	36	2,420	2,743	2,040	2,065
Additional deductions	37	Déductions supplémentaires	37	3,570	7,514	4,400	10,777
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	80,950	77,170	87,120	83,737
Taxable income assessed	39	Revenu imposable établi	39	192,340	2,473,725	191,990	2,558,559
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	192,320	1,206,144	191,950	1,204,685
Age amount	41	Montant en raison de l'âge	41	34,390	116,313	36,150	122,397
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	19,530	82,035	18,040	76,476
Amounts for dependent children	43	Montants pour enfants à charge	43	16,220	11,819	16,750	13,128
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	133,620	26,146	132,700	27,620
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	127,580	31,500	126,680	32,944
Eligible pension income amount	46	Montant pour revenus de pensions	46	20,870	19,829	26,760	25,699
Disability amount	47	Montant pour personnes handicapées	47	2,680	10,992	2,410	9,916
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	25,130	25,340	23,830	25,928
Amounts transferred from spouse	49	Montants transférés du conjoint	49	3,390	6,665	4,290	9,454
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	19,270	14,438	17,310	13,966
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	192,320	263,643	191,970	265,488
Charitable donations	52	Dons de charité	52	40,140	12,037	48,910	13,025
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	50	167	160	32
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	35,880	2,904	42,760	3,050
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	192,340	266,546	191,970	268,538
Net federal tax	56	Impôt fédéral net	56	191,590	160,623	191,400	173,326
Net provincial tax	57	Impôt provincial net	57	125,580	55,355	127,580	60,481
Total tax payable	58	Total de l'impôt à payer	58	192,340	215,978	191,990	233,807
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	191,590	153,550	191,400	165,789
Federal individual surtax	61	Surcharge fédérale des particuliers	61	189,890	7,492	189,930	8,097
Minimum tax	62	Impôt minimum	62	20	23	60	83
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	7,320	678	6,840	1,045
Child tax credit	64	Crédit d'impôt pour enfants	64	26,350	23,486	23,370	21,503

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 2A (suite)
Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		I t e m	P o s i t i o n
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
187,840		187,240		1,912,600		193,050		197,860		1	
187,840		187,240		1,912,600		193,050		197,860		2	
	\$		\$		\$		\$		\$	3	
127,660	1,401,234	128,530	1,492,203	1,292,230	12,509,068	133,840	1,620,493	136,720	1,684,957	4	
4,200	14,782	4,480	13,296	38,730	97,031	3,960	16,701	4,920	16,402	5	
5,980	15,985	5,740	13,996	57,400	131,681	4,970	15,387	4,880	16,624	6	
35,670	149,618	35,110	148,736	348,800	1,482,808	35,910	151,711	37,090	157,345	7	
41,890	187,117	41,930	188,710	407,420	1,717,164	40,890	194,340	44,270	205,802	8	
22,750	84,934	23,610	90,326	181,300	594,437	25,390	103,393	26,120	114,981	9	
20,920	13,492	24,370	16,377	165,030	104,916	26,590	18,188	26,460	18,485	10	
58,820	305,895	59,590	302,292	609,110	2,984,611	57,790	310,469	63,350	341,196	11	
9,230	8,524	8,880	8,023	74,420	53,985	8,860	9,556	9,470	8,163	12	
22,890	33,315	23,330	35,598	216,980	282,102	25,910	37,999	25,290	35,603	13	
85,430	227,536	83,760	227,414	823,410	1,931,279	83,910	217,672	90,920	254,116	14	
2,870	8,876	2,130	9,438	25,420	80,841	3,240	11,910	2,410	8,267	15	
930	676	1,250	1,417	9,990	15,075	1,130	1,998	1,020	1,700	16	
5,640	13,218	4,840	10,983	38,310	79,031	5,440	12,480	5,270	11,434	17	
1,820	1,344	1,350	1,971	13,210	11,412	1,650	1,146	1,630	880	18	
9,590	1,205	10,270	-1,463	88,820	-13,321	9,420	-8,162	10,400	2,260	19	
3,520	4,414	3,820	6,736	28,160	38,272	3,240	4,137	2,580	6,360	20	
6,150	22,683	5,850	22,865	57,980	210,340	7,240	26,168	6,230	22,469	21	
14,700	88,139	10,850	59,005	121,440	730,049	13,110	83,078	12,800	100,632	22	
1,570	12,132	2,000	20,582	19,840	160,461	1,990	21,558	2,180	14,127	23	
1,430	7,218	1,200	9,588	13,470	76,578	1,460	11,185	1,810	8,035	24	
4,120	21,559	4,480	23,156	45,610	145,869	5,040	14,576	5,140	19,000	25	
950	3,954	810	3,652	10,080	28,146	1,130	5,241	710	3,581	26	
18,610	48,540	20,170	57,014	187,350	447,528	20,850	61,470	21,300	64,006	27	
187,840	2,676,391	187,240	2,761,916	1,912,600	23,899,367	193,050	2,942,696	197,860	3,116,423	28	
13,880	5,532	14,820	7,061	105,350	40,736	15,970	7,320	16,370	6,898	29	
27,730	35,542	29,100	39,942	227,300	282,125	31,800	44,375	34,340	47,925	30	
34,400	5,532	34,730	5,952	294,260	43,646	32,700	6,183	35,550	6,371	31	
7,420	13,696	8,510	16,413	68,190	113,850	8,350	13,225	9,090	18,628	32	
18,490	3,634	20,600	3,637	168,710	25,482	19,520	2,830	22,100	2,912	33	
1,650	2,315	2,250	4,609	14,540	23,656	2,390	5,350	1,940	3,544	34	
9,340	8,493	7,810	7,612	77,720	58,936	8,750	8,622	9,540	9,873	35	
2,750	1,733	2,910	3,620	21,330	18,948	2,180	1,815	2,000	4,135	36	
4,070	9,333	4,700	11,638	38,910	85,466	4,180	10,002	4,220	10,537	37	
85,320	85,811	90,030	100,483	764,040	692,844	90,420	99,722	97,150	110,823	38	
187,840	2,590,580	187,240	2,662,853	1,912,600	23,219,903	193,050	2,842,974	197,860	3,006,060	39	
187,720	1,177,571	187,110	1,174,260	1,911,800	11,993,504	193,010	1,211,142	197,760	1,240,967	40	
36,280	122,887	36,090	122,170	354,430	1,199,962	36,390	123,237	37,450	126,797	41	
20,460	89,057	21,510	89,175	130,610	516,622	23,460	99,721	24,810	101,323	42	
14,750	11,652	18,300	14,696	127,310	96,871	19,320	17,241	20,050	17,140	43	
128,900	28,523	129,830	29,906	1,283,720	238,996	136,580	32,987	139,290	35,055	44	
121,650	32,731	123,200	34,947	1,231,760	288,990	127,120	37,141	130,690	39,407	45	
25,530	24,227	24,610	23,594	196,250	183,042	28,640	27,083	27,700	26,689	46	
3,130	12,877	4,530	18,659	22,960	94,245	4,640	19,116	4,660	19,190	47	
20,350	22,449	24,650	24,616	265,930	293,072	22,730	25,216	22,180	22,483	48	
3,770	8,206	5,310	11,939	26,830	50,578	5,190	12,307	5,820	14,662	49	
18,780	14,068	14,670	11,465	164,070	108,721	16,810	14,141	16,360	12,306	50	
187,720	262,512	187,150	264,379	1,911,980	2,560,507	193,030	275,190	197,780	281,477	51	
45,880	14,641	44,900	15,196	400,910	109,610	48,630	15,873	50,270	18,198	52	
80	6			690	270			40	1	53	
39,780	3,517	39,880	3,689	349,150	25,679	42,490	3,836	43,830	4,480	54	
187,720	266,030	187,150	268,068	1,912,000	2,586,186	193,030	279,027	197,780	285,957	55	
187,240	181,422	186,820	192,037	1,909,700	1,418,399	192,830	212,710	197,710	234,735	56	
126,700	64,942	124,230	68,541	1,178,250	474,077	130,570	77,334	134,360	84,155	57	
187,840	246,364	187,240	260,578	1,912,600	1,892,476	193,050	290,044	197,860	318,890	58	
										59	
187,340	173,220	186,820	183,616	1,909,850	1,355,817	192,860	203,090	197,710	223,998	60	
185,510	8,541	185,000	9,036	1,886,180	66,309	191,630	10,039	196,790	11,063	61	
		20	52	160	168					62	
8,700	1,131	8,390	1,065	69,860	7,157	8,540	1,269	9,280	1,083	63	
21,150	17,208	24,290	20,777	231,700	201,544	23,270	19,905	23,560	21,056	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$16,000 to-à \$16,500		\$16,500 to-à \$17,000	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	188,660		188,490	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	188,660		188,490	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	134,100	1,711,572	135,420	1,807,526
Commissions	5	Commissions	5	4,660	22,595	4,660	20,906
Other employment income	6	Autres revenus d'emploi	6	4,520	19,143	5,260	14,916
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	34,870	148,092	34,090	144,599
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	42,470	199,188	40,280	195,181
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	27,700	128,272	26,630	137,272
Family Allowance	10	Allocations familiales	10	25,010	15,925	28,780	18,411
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	58,110	312,478	58,920	326,787
Taxable amount of dividends	12	Montant imposable des dividendes	12	10,230	12,746	9,020	9,898
Bond interest	13	Intérêts obligataires	13	24,470	30,312	23,680	37,854
Bank interest	14	Intérêts bancaires	14	84,790	235,120	84,200	227,369
Mortgage interest	15	Intérêts hypothécaires	15	3,130	9,694	2,580	8,738
Income from trusts	16	Revenus de fiducie	16	620	585	1,100	1,298
Annuity income	17	Revenus de rentes	17	5,780	12,685	5,350	9,659
Foreign investment income	18	Revenus de placements étrangers	18	2,340	1,967	2,110	788
Net rental income	19	Revenus nets de location	19	10,100	-9,686	10,300	-2,203
Taxable capital gains	20	Gains en capital imposables	20	4,060	4,271	3,730	5,372
RRSP income	21	Revenu d'un REER	21	7,670	27,550	7,150	25,622
Net business income	22	Revenus nets d'entreprise	22	10,900	79,079	11,970	77,353
Net professional income	23	Revenus nets de profession libérale	23	1,950	20,458	2,100	19,265
Net commission income	24	Revenus nets de commissions	24	1,140	6,299	1,370	4,182
Net farming income	25	Revenus nets d'agriculture	25	4,010	15,042	4,660	14,673
Net fishing income	26	Revenus nets de pêche	26	870	4,380	620	3,938
Other income	27	Autres revenus	27	21,750	57,048	20,780	47,545
Total income assessed	28	Revenu total établi	28	188,660	3,064,816	188,490	3,156,949
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	18,520	9,516	19,110	9,300
RRSP contributions	30	Cotisations à un REER	30	29,250	42,443	32,030	46,363
Union and professional dues	31	Cotisations syndicales et professionnelles	31	40,180	7,030	38,510	7,111
Child care expenses	32	Frais de garde d'enfants	32	8,820	18,919	9,390	19,148
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	23,970	3,358	22,940	6,495
Other employment expenses	34	Autres dépenses d'emploi	34	3,100	8,682	2,130	3,992
Other deductions	35	Autres déductions	35	9,920	12,966	8,210	8,225
Capital gains deduction	36	Déduction pour gains en capital	36	2,810	2,162	2,670	3,110
Additional deductions	37	Déductions supplémentaires	37	5,450	13,215	4,280	11,045
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	98,520	118,291	97,050	114,790
Taxable income assessed	39	Revenu imposable établi	39	188,660	2,953,406	188,490	3,042,159
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	188,510	1,183,240	188,470	1,182,154
Age amount	41	Montant en raison de l'âge	41	35,210	119,200	34,510	116,899
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	23,730	97,858	27,990	115,996
Amounts for dependent children	43	Montants pour enfants à charge	43	17,340	14,215	20,490	16,939
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	134,890	35,050	137,170	37,058
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	128,400	40,656	128,420	42,175
Eligible pension income amount	46	Montant pour revenu de pensions	46	30,040	28,980	29,070	28,061
Disability amount	47	Montant pour personnes handicapées	47	4,860	19,945	4,100	16,806
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	21,750	23,093	20,910	19,030
Amounts transferred from spouse	49	Montants transférés du conjoint	49	7,680	18,259	6,460	18,022
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	14,220	12,623	16,490	14,263
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	188,510	270,810	188,490	273,202
Charitable donations	52	Dons de charité	52	50,660	17,482	50,750	17,267
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	60	6		
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	45,300	4,234	45,980	4,168
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	188,510	275,044	188,490	277,371
Net federal tax	56	Impôt fédéral net	56	188,250	236,215	188,360	249,447
Net provincial tax	57	Impôt provincial net	57	128,660	85,567	128,090	89,323
Total tax payable	58	Total de l'impôt à payer	58	188,660	321,782	188,490	338,770
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59				
Basic federal tax	60	Impôt fédéral de base	60	188,290	225,704	188,360	238,582
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	187,370	11,063	187,850	11,798
Minimum tax	62	Impôt minimum	62			20	85
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	9,840	1,694	8,650	1,315
Child tax credit	64	Crédit d'impôt pour enfants	64	21,260	17,050	23,040	19,008

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		I t e s m e	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
178,010		182,280		183,500		187,060		176,420		1	
178,010		182,280		183,500		187,060		176,420		2	
	\$		\$		\$		\$		\$	3	
123,270	1,695,056	127,800	1,830,173	132,390	1,951,194	131,320	2,008,011	127,650	2,001,961	4	
2,900	8,260	4,260	19,845	4,760	24,675	4,390	19,498	5,150	25,045	5	
5,740	16,686	5,860	22,464	5,220	24,574	6,460	23,454	4,470	14,853	6	
35,440	149,437	36,720	154,182	33,220	140,605	35,840	152,083	31,830	133,783	7	
42,890	205,984	43,580	212,681	40,570	198,865	44,390	221,161	38,290	192,047	8	
28,190	145,495	29,240	153,776	27,920	161,891	30,420	195,692	26,840	168,054	9	
26,660	18,753	27,070	17,743	27,890	17,961	30,630	20,132	27,830	19,227	10	
54,340	303,654	50,430	275,287	53,700	300,974	54,450	300,869	49,370	282,643	11	
9,980	10,583	8,480	11,613	10,100	18,037	9,400	9,605	9,920	14,891	12	
24,990	41,795	23,100	33,518	24,470	37,360	28,330	42,948	25,640	39,013	13	
82,310	225,458	86,630	251,667	83,710	229,741	84,560	256,900	83,030	240,975	14	
2,200	7,684	2,920	11,623	2,650	11,097	2,750	9,889	2,700	14,801	15	
1,430	2,530	850	1,494	980	797	1,020	2,376	1,170	4,338	16	
6,450	16,752	6,840	16,674	6,130	16,677	6,710	18,127	7,190	21,767	17	
1,260	384	1,850	1,485	1,160	1,110	1,870	482	2,110	1,498	18	
9,670	6,477	10,150	-15,047	9,680	-4,276	12,460	-4,586	10,890	-4,975	19	
3,550	5,994	4,050	10,103	3,150	5,021	3,720	10,902	3,850	7,643	20	
6,910	30,527	7,250	30,621	6,530	24,315	8,700	31,039	7,790	35,172	21	
11,240	79,782	11,890	96,891	11,850	87,471	11,380	94,743	10,320	71,858	22	
2,400	21,704	1,950	19,143	2,370	24,031	1,730	13,249	2,610	26,623	23	
850	4,782	1,250	6,316	1,310	7,520	1,020	6,660	1,370	9,856	24	
4,350	17,987	4,330	13,134	4,330	16,603	4,390	17,215	4,650	22,107	25	
990	6,140	880	4,407	710	4,002	710	3,097	670	4,878	26	
17,820	49,161	19,000	55,692	19,550	48,208	20,350	53,780	17,930	48,429	27	
178,010	3,071,064	182,280	3,235,485	183,500	3,348,455	187,060	3,507,324	176,420	3,396,483	28	
17,980	9,269	19,210	10,083	22,810	13,137	22,390	13,004	20,900	12,914	29	
32,510	48,709	35,710	56,478	36,120	57,327	37,310	54,722	38,460	62,876	30	
36,460	6,715	39,300	7,113	37,700	7,824	38,310	7,986	38,220	8,040	31	
9,020	18,378	9,480	18,947	8,820	16,934	9,690	21,757	9,090	21,923	32	
21,630	3,995	22,620	4,713	23,240	5,223	25,330	4,957	24,970	4,896	33	
2,090	5,114	3,100	6,628	3,120	12,529	3,580	7,987	2,640	7,910	34	
8,450	8,684	7,240	6,881	8,980	9,328	9,280	10,474	8,330	11,053	35	
2,770	4,128	2,960	3,263	2,670	4,011	2,870	4,404	2,530	6,106	36	
4,470	13,194	4,830	13,902	5,020	13,485	5,990	20,875	4,960	15,045	37	
94,300	118,187	98,730	128,007	101,520	139,798	104,760	146,165	101,740	150,763	38	
178,010	2,952,877	182,280	3,107,478	183,500	3,210,804	187,060	3,362,521	176,420	3,245,836	39	
177,990	1,116,501	182,220	1,143,518	183,380	1,151,346	187,040	1,174,099	176,400	1,107,276	40	
35,740	121,045	37,030	125,332	33,320	112,865	36,700	124,300	32,440	109,864	41	
24,560	102,042	25,360	104,318	28,400	118,135	29,410	121,936	26,510	113,363	42	
22,440	18,649	20,380	16,785	20,560	16,081	23,960	19,482	20,380	17,781	43	
125,260	35,091	128,910	38,456	134,080	41,209	134,030	42,407	130,080	42,794	44	
118,140	39,573	121,190	42,845	125,300	45,036	125,450	47,178	120,120	46,716	45	
30,820	29,760	31,890	31,161	30,030	29,139	32,700	32,110	28,880	28,175	46	
5,800	23,845	4,980	20,463	6,430	26,668	6,520	26,749	5,490	22,753	47	
17,330	16,462	20,460	20,476	20,070	19,642	19,330	17,652	17,050	17,129	48	
7,140	19,516	6,740	17,833	8,050	18,817	7,720	22,234	7,180	19,009	49	
13,940	14,597	14,470	11,579	14,000	12,645	14,620	12,128	12,330	13,430	50	
177,990	261,279	182,260	267,351	183,420	270,479	187,040	278,780	176,420	261,546	51	
50,270	18,868	55,010	23,290	50,810	19,368	57,340	22,648	52,920	20,663	52	
60	11	50				80	35	100	10	53	
45,160	4,645	48,240	5,810	44,690	4,772	51,510	5,625	47,570	5,135	54	
177,990	265,924	182,280	273,161	183,420	275,251	187,040	284,404	176,420	266,680	55	
177,950	245,533	182,120	265,622	183,180	280,640	187,050	299,712	176,280	296,606	56	
122,940	89,386	130,370	99,889	131,140	106,064	130,560	109,551	125,870	110,665	57	
178,010	334,919	182,280	365,510	183,500	386,704	187,060	409,263	176,420	407,271	58	
										59	
177,950	234,549	182,120	253,638	183,180	267,952	187,050	285,936	176,280	283,067	60	
177,090	11,605	181,600	12,547	182,770	13,230	186,400	14,166	175,660	14,031	61	
9,420	1,406	8,180	1,543	9,480	2,399	8,780	1,275	9,290	1,980	62	
20,160	16,705	18,600	15,543	19,250	16,040	17,590	15,711	17,490	14,993	63	
										64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

			\$19,500 to-\$20,000		\$15,000 to-\$20,000	
			Number	Amount	Number	Amount
Item		Poste	Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	182,230	1,857,560	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	182,230	1,857,560	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	133,530	2,188,172	1,316,040
Commissions	5	Commissions	5	4,850	23,197	44,500
Other employment income	6	Autres revenus d'emploi	6	4,450	12,339	51,820
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	34,180	145,760	349,200
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	41,120	204,366	418,730
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	28,340	178,010	276,790
Family Allowance	10	Allocations familiales	10	29,280	19,361	276,200
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	50,400	277,113	550,840
Taxable amount of dividends	12	Montant imposable des dividendes	12	10,210	12,179	95,660
Bond interest	13	Intérêts obligataires	13	29,960	39,730	255,830
Bank interest	14	Intérêts bancaires	14	83,760	265,931	847,810
Mortgage interest	15	Intérêts hypothécaires	15	3,490	13,885	28,060
Income from trusts	16	Revenus de fiducie	16	1,610	3,279	10,920
Annuity income	17	Revenus de rentes	17	7,500	25,315	62,640
Foreign investment income	18	Revenus de placements étrangers	18	1,560	1,180	17,540
Net rental income	19	Revenus nets de location	19	9,930	-8,404	103,000
Taxable capital gains	20	Gains en capital imposables	20	3,690	6,688	35,620
RRSP income	21	Revenu d'un REER	21	7,890	32,041	73,370
Net business income	22	Revenus nets d'entreprise	22	8,910	63,877	114,370
Net professional income	23	Revenus nets de profession libérale	23	1,940	19,843	21,220
Net commission income	24	Revenus nets de commissions	24	1,270	9,483	12,850
Net farming income	25	Revenus nets d'agriculture	25	3,850	13,923	44,740
Net fishing income	26	Revenus nets de pêche	26	810	5,382	8,090
Other income	27	Autres revenus	27	18,990	46,231	198,320
Total income assessed	28	Revenu total établi	28	182,230	3,598,884	1,857,560
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	26,300	16,963	199,550
RRSP contributions	30	Cotisations à un REER	30	37,390	60,916	344,940
Union and professional dues	31	Cotisations syndicales et professionnelles	31	43,140	9,440	380,060
Child care expenses	32	Frais de garde d'enfants	32	10,140	20,745	91,890
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	28,270	4,736	234,600
Other employment expenses	34	Autres dépenses d'emploi	34	3,260	8,804	27,340
Other deductions	35	Autres déductions	35	9,030	12,491	87,740
Capital gains deduction	36	Déduction pour gains en capital	36	2,940	4,424	26,410
Additional deductions	37	Déductions supplémentaires	37	5,090	14,135	48,500
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	108,550	152,655	992,750
Taxable income assessed	39	Revenu imposable établi	39	182,230	3,446,628	1,857,560
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	182,210	1,143,675	1,856,990
Age amount	41	Montant en raison de l'âge	41	34,290	116,140	353,080
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	23,570	96,267	257,780
Amounts for dependent children	43	Montants pour enfants à charge	43	22,950	19,345	207,850
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	134,370	45,572	1,334,650
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	128,480	52,027	1,253,300
Eligible pension income amount	46	Montant pour revenu de pensions	46	31,230	30,465	301,000
Disability amount	47	Montant pour personnes handicapées	47	4,420	18,294	51,890
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	17,900	14,570	199,710
Amounts transferred from spouse	49	Montants transférés du conjoint	49	7,990	22,018	69,970
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	13,420	14,791	146,650
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	182,210	267,353	1,857,150
Charitable donations	52	Dons de charité	52	57,630	21,236	524,280
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			400
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	50,150	5,217	464,930
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	182,210	272,569	1,857,170
Net federal tax	56	Impôt fédéral net	56	182,120	326,545	1,855,830
Net provincial tax	57	Impôt provincial net	57	130,320	123,386	1,292,880
Total tax payable	58	Total de l'impôt à payer	58	182,230	449,932	1,857,560
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59			
Basic federal tax	60	Impôt fédéral de base	60	182,120	311,656	1,855,910
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	181,900	15,443	1,849,060
Minimum tax	62	Impôt minimum	62	20	9	40
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	9,760	1,618	91,200
Child tax credit	64	Crédit d'impôt pour enfants	64	18,020	14,480	202,220

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 2A (suite)
Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
172,390		182,640		175,000		174,040		174,810		1	
172,390		182,640		175,000		174,040		174,810		2	
	\$		\$		\$		\$		\$	3	
123,250	2,049,068	135,140	2,310,072	135,090	2,347,086	132,950	2,422,118	136,260	2,519,484	4	
3,810	16,193	3,320	24,132	4,230	34,265	3,550	22,685	4,180	30,912	5	
4,590	22,519	6,230	26,929	5,230	20,556	4,450	16,092	6,190	24,167	6	
34,210	145,383	32,670	137,778	27,760	116,761	27,700	115,481	24,660	102,741	7	
40,200	199,401	39,540	205,978	33,970	174,236	33,500	169,724	31,610	168,701	8	
29,670	207,357	28,760	214,518	25,140	182,897	25,930	209,674	25,590	203,639	9	
29,610	19,221	27,600	18,126	33,210	21,080	33,840	22,680	35,010	24,274	10	
47,680	276,193	50,660	280,176	50,940	293,823	46,100	272,720	47,500	263,017	11	
9,900	14,450	10,960	14,761	9,880	14,924	9,410	11,607	9,690	15,891	12	
27,750	38,556	27,400	45,258	25,880	29,676	27,920	48,565	27,600	43,722	13	
82,300	255,484	86,170	249,448	77,390	219,056	74,650	223,222	81,240	237,894	14	
2,300	11,047	3,610	13,417	1,850	10,105	1,660	7,397	3,010	11,029	15	
560	1,008	830	3,629	940	555	810	4,066	1,000	249	16	
6,910	21,282	6,450	21,738	6,390	20,818	6,470	20,084	5,060	15,033	17	
1,730	1,337	1,890	920	1,890	4,672	1,920	813	1,930	506	18	
9,700	-1,384	9,090	-162	9,600	-1,091	10,050	-1,173	10,970	-7,649	19	
3,190	7,226	3,450	10,078	4,170	7,440	3,810	6,399	3,630	7,585	20	
7,420	29,066	7,860	30,298	10,690	39,604	7,010	31,611	7,220	34,312	21	
9,910	69,350	9,730	74,806	10,620	72,161	9,900	81,798	9,750	74,944	22	
1,900	30,487	1,840	18,485	1,840	26,938	1,410	18,548	2,130	24,401	23	
770	7,111	1,090	8,256	1,320	8,874	1,960	11,328	860	6,314	24	
4,010	23,817	4,510	21,168	4,420	21,270	3,360	23,154	3,810	23,601	25	
720	4,080	740	4,761	680	5,155	440	3,983	340	3,522	26	
18,820	41,342	21,470	55,902	19,580	46,992	18,450	42,571	21,010	60,827	27	
172,390	3,489,593	182,640	3,790,470	175,000	3,717,855	174,040	3,785,148	174,810	3,889,116	28	
26,610	18,863	29,880	20,333	28,310	20,013	34,720	25,762	34,900	25,530	29	
35,500	55,520	43,330	74,332	43,240	73,170	40,240	67,470	46,970	78,846	30	
44,370	10,329	45,680	10,493	48,340	11,623	47,830	11,890	51,310	13,496	31	
10,040	22,865	9,290	20,038	10,090	23,547	10,370	21,372	9,260	21,274	32	
27,440	7,525	27,800	7,215	23,740	6,654	26,570	5,390	31,050	6,955	33	
3,540	8,058	3,510	9,304	3,800	10,318	3,020	9,353	4,550	13,300	34	
8,530	9,342	9,200	9,923	9,730	18,799	7,970	12,607	8,760	16,296	35	
2,320	5,285	2,830	8,265	3,420	5,956	3,290	6,021	2,840	4,906	36	
4,860	16,765	4,670	13,608	4,880	16,137	5,420	18,453	4,900	14,774	37	
103,900	154,551	112,660	173,511	111,030	186,215	112,160	178,318	118,780	195,378	38	
172,380	3,335,568	182,640	3,616,959	175,000	3,531,640	174,040	3,607,571	174,810	3,693,872	39	
172,310	1,081,799	182,620	1,146,298	174,980	1,097,959	174,020	1,091,874	174,810	1,097,221	40	
34,780	117,807	33,210	112,482	27,870	94,409	28,030	94,924	24,980	84,611	41	
25,510	107,222	29,480	117,451	28,510	119,482	28,460	122,426	29,160	125,001	42	
22,640	18,332	19,960	16,466	25,490	19,760	26,260	21,735	27,200	23,253	43	
126,210	44,180	136,520	48,967	136,290	50,316	135,520	51,951	138,020	53,924	44	
117,670	48,308	129,980	54,916	129,280	55,975	128,210	57,733	129,940	59,277	45	
31,480	30,787	31,310	30,524	26,520	26,060	27,840	27,211	26,540	25,792	46	
5,460	22,447	5,030	20,344	4,580	19,121	4,810	20,000	5,390	22,406	47	
16,210	14,480	16,660	14,152	17,380	15,645	18,720	15,505	18,090	15,574	48	
8,190	22,023	7,730	23,727	6,610	20,274	6,850	18,577	6,270	18,028	49	
13,780	12,887	11,940	11,636	10,230	11,424	12,420	16,049	14,060	13,866	50	
172,330	258,671	182,640	271,445	175,000	260,171	174,020	261,581	174,810	261,578	51	
55,400	19,965	57,020	23,600	55,550	23,122	56,620	23,785	55,630	24,561	52	
130	9			40						53	
49,540	4,867	51,990	5,905	47,790	5,825	49,920	5,973	49,380	6,253	54	
172,390	263,537	182,640	277,350	175,000	265,996	174,020	267,554	174,810	267,830	55	
172,280	316,121	182,540	351,419	175,000	348,535	174,040	361,123	174,760	374,706	56	
122,000	117,864	129,390	130,736	125,730	131,153	126,340	137,745	124,290	139,986	57	
172,390	433,985	182,640	482,155	175,000	479,688	174,040	498,868	174,810	514,692	58	
										59	
172,280	301,704	182,540	335,386	175,000	332,205	174,040	344,565	174,760	357,730	60	
172,060	14,967	182,400	16,643	174,530	16,509	173,680	17,097	174,420	17,764	61	
		60	46			130	359	20	286	62	
9,430	1,921	10,640	1,962	9,520	1,985	8,630	1,542	9,480	2,113	63	
15,490	12,083	15,710	11,499	18,700	15,124	17,790	15,194	16,460	13,604	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$22,500 to-\$23,000		\$23,000 to-\$23,500	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	169,910		162,790	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2				
Total number of returns	3	<i>Nombre total de déclarations</i>	3	169,910		162,790	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	135,380	2,556,093	127,020	2,526,243
Commissions	5	<i>Commissions</i>	5	3,810	25,281	4,580	31,208
Other employment income	6	<i>Autres revenus d'emploi</i>	6	5,170	19,088	4,370	8,039
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	23,730	100,294	24,010	103,174
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	28,560	152,979	30,040	156,455
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	21,650	177,639	23,510	208,184
Family Allowance	10	<i>Allocations familiales</i>	10	31,550	21,706	30,600	18,336
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	50,360	303,281	39,440	224,489
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	10,940	18,962	10,060	18,709
Bond interest	13	<i>Intérêts obligataires</i>	13	28,010	34,509	29,510	39,224
Bank interest	14	<i>Intérêts bancaires</i>	14	75,720	225,125	75,120	223,984
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	2,450	9,980	2,100	9,408
Income from trusts	16	<i>Revenus de fiducie</i>	16	1,220	2,291	830	662
Annuity income	17	<i>Revenus de rentes</i>	17	4,280	12,917	5,590	14,007
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	1,400	2,463	1,990	1,110
Net rental income	19	<i>Revenus nets de location</i>	19	10,770	-3,960	10,700	-7,151
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	3,960	8,435	3,560	8,077
RRSP income	21	<i>Revenu d'un REER</i>	21	8,630	34,926	7,830	29,917
Net business income	22	<i>Revenus nets d'entreprise</i>	22	8,690	73,953	10,300	74,071
Net professional income	23	<i>Revenus nets de profession libérale</i>	23	1,420	19,194	1,570	21,945
Net commission income	24	<i>Revenus nets de commissions</i>	24	1,070	4,507	1,170	11,102
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	4,160	21,506	4,070	9,298
Net fishing income	26	<i>Revenus nets de pêche</i>	26	370	3,032	630	6,108
Other income	27	<i>Autres revenus</i>	27	19,450	40,776	17,970	47,469
Total income assessed	28	<i>Revenu total établi</i>	28	169,910	3,864,978	162,790	3,784,068
Deductions		Déductions					
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	36,290	27,854	36,230	30,787
RRSP contributions	30	<i>Cotisations à un REER</i>	30	42,940	75,441	42,780	77,427
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	54,810	13,783	48,790	13,232
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	9,280	20,180	11,180	27,734
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	25,930	5,881	27,950	7,533
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34	3,470	8,605	4,420	13,366
Other deductions	35	<i>Autres déductions</i>	35	10,920	15,633	8,950	12,668
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	2,800	5,400	2,440	4,974
Additional deductions	37	<i>Déductions supplémentaires</i>	37	4,770	14,616	4,410	16,180
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	115,190	187,393	110,840	203,901
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	169,910	3,677,585	162,790	3,580,167
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	<i>Montant personnel de base</i>	40	169,850	1,066,115	162,790	1,021,558
Age amount	41	<i>Montant en raison de l'âge</i>	41	23,770	80,512	24,080	81,542
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	27,000	110,757	24,720	104,808
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	26,400	22,633	22,010	17,622
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	137,080	54,633	128,460	54,168
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	130,160	60,649	121,180	59,835
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	23,310	22,774	24,750	24,403
Disability amount	47	<i>Montant pour personnes handicapées</i>	47	3,370	13,894	3,160	13,209
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	15,840	13,118	15,470	11,752
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49	6,400	20,052	5,390	14,725
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	10,250	11,544	10,140	15,081
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	169,870	250,975	162,790	241,474
Charitable donations	52	<i>Dons de charité</i>	52	57,010	23,463	55,230	23,453
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53				
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	50,030	5,921	49,530	5,920
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	169,870	256,897	162,790	247,394
Net federal tax	56	<i>Impôt fédéral net</i>	56	169,860	383,283	162,620	375,274
Net provincial tax	57	<i>Impôt provincial net</i>	57	122,160	143,581	118,050	142,638
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	169,910	526,864	162,790	517,912
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59				
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	169,910	365,739	162,670	358,680
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	169,510	18,161	162,410	17,803
Minimum tax	62	<i>Impôt minimum</i>	62	90	207	20	2
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	10,770	2,522	9,600	2,489
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	13,350	10,960	12,500	9,006

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 2A (suite)
Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$20,000 to-à \$25,000		\$25,000 to-à \$26,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
161,400		162,470		160,410		1,695,850		331,080		1	
161,400		162,470		160,410		1,695,850		331,080		2	
	\$		\$		\$		\$		\$	3	
127,510	2,561,467	127,830	2,639,021	125,280	2,624,004	1,305,700	24,554,656	263,380	5,818,636	4	
3,430	23,766	3,530	23,881	4,160	28,858	38,590	261,181	7,550	57,688	5	
4,870	17,907	5,580	23,696	6,680	33,668	53,360	212,661	9,450	34,027	6	
23,740	100,033	24,460	102,405	23,310	98,845	266,240	1,122,895	43,930	183,654	7	
29,180	149,960	31,490	165,379	29,560	154,412	327,640	1,697,226	59,080	306,694	8	
22,910	205,012	23,470	215,311	22,930	217,683	249,570	2,041,915	46,160	443,387	9	
31,740	20,201	31,760	20,045	31,050	21,574	315,960	207,243	72,200	47,001	10	
39,700	223,885	39,610	228,696	38,100	213,197	450,080	2,579,478	74,420	424,406	11	
9,840	22,028	9,300	18,778	12,230	20,118	102,190	170,228	24,280	41,853	12	
28,250	38,392	28,960	40,859	30,830	35,285	282,090	394,047	64,260	100,491	13	
72,810	226,973	74,950	211,071	76,990	255,344	777,340	2,327,600	155,700	444,702	14	
2,770	13,031	2,320	17,831	2,460	10,781	24,520	114,026	5,820	29,440	15	
570	154	1,070	1,885	950	2,927	8,780	17,425	1,750	588	16	
6,150	16,873	5,770	21,579	5,590	17,446	58,650	181,775	11,450	41,603	17	
1,700	2,808	1,250	974	1,790	1,790	17,480	17,143	4,900	4,174	18	
10,700	4,779	9,910	946	11,800	-5,677	103,290	-22,524	22,420	-2,335	19	
4,210	10,188	2,970	8,407	4,300	18,981	37,230	92,818	8,540	20,865	20	
8,230	28,672	7,270	24,860	6,880	28,789	79,030	312,055	17,990	84,289	21	
8,050	71,444	7,230	68,342	9,280	76,258	93,460	737,126	15,920	119,833	22	
1,530	16,048	1,640	21,121	1,550	19,137	16,820	216,304	4,370	55,297	23	
930	13,250	1,350	8,965	1,050	9,749	11,570	89,456	2,390	10,901	24	
3,620	19,531	3,260	23,335	4,360	22,529	39,570	209,210	7,630	54,477	25	
350	3,436	360	2,317	330	3,044	4,970	39,437	740	8,023	26	
19,030	44,295	19,030	49,615	22,450	61,360	197,260	491,149	39,300	112,706	27	
161,400	3,834,134	162,470	3,939,321	160,410	3,969,851	1,695,850	38,064,533	331,080	8,442,400	28	
36,950	31,010	41,210	36,261	40,860	36,532	345,970	272,946	90,670	86,737	29	
47,140	82,001	47,170	90,701	50,400	97,913	439,700	772,822	97,370	190,067	30	
51,790	14,145	50,960	13,942	49,460	14,243	493,340	127,177	110,550	32,949	31	
9,200	22,689	9,710	22,895	9,940	25,443	98,350	228,037	18,900	47,717	32	
26,600	4,531	26,210	8,119	29,830	9,162	273,110	68,964	62,230	14,462	33	
2,620	7,648	3,690	10,168	4,190	10,575	36,800	100,693	8,750	24,346	34	
9,360	14,150	8,470	17,295	9,280	15,871	91,150	142,584	18,420	38,914	35	
3,690	9,216	2,280	5,519	2,910	7,836	28,820	63,378	6,290	14,291	36	
3,900	14,659	4,220	13,227	5,190	18,367	47,210	156,785	8,620	29,153	37	
113,370	200,050	114,790	218,127	115,090	235,942	1,127,800	1,933,387	242,000	478,635	38	
161,400	3,635,892	162,470	3,727,126	160,410	3,736,923	1,695,850	36,143,302	331,080	7,963,935	39	
161,360	1,012,959	162,470	1,019,900	160,390	1,007,180	1,695,590	10,642,864	331,000	2,077,725	40	
23,800	80,597	25,140	85,153	23,610	79,960	269,260	911,997	44,530	150,820	41	
25,990	109,217	26,700	111,242	25,040	103,731	270,580	1,131,338	55,130	237,554	42	
25,620	19,838	24,510	18,953	24,730	21,199	244,800	199,792	57,560	46,348	43	
128,080	54,722	128,480	56,408	126,660	57,223	1,321,300	526,493	266,500	125,190	44	
120,780	60,325	122,090	62,205	119,630	62,054	1,248,920	581,278	252,700	137,734	45	
24,340	23,942	25,080	24,649	23,610	23,081	264,770	259,225	49,120	48,066	46	
3,740	15,516	4,340	17,845	5,560	22,851	45,440	187,633	8,470	35,183	47	
14,050	13,231	16,740	15,988	15,140	14,897	164,300	144,341	31,810	26,008	48	
4,650	13,353	6,360	19,875	5,450	17,200	63,890	187,834	11,200	33,112	49	
11,090	14,079	10,120	8,281	10,140	14,619	114,160	129,467	19,230	26,170	50	
161,360	240,946	162,470	245,029	160,390	242,143	1,695,680	2,534,011	331,060	500,714	51	
58,530	22,736	56,190	24,448	57,700	26,226	564,890	235,357	121,960	53,560	52	
110	48	60	1			340	97	420	45	53	
52,040	5,668	50,120	6,153	50,740	6,698	501,080	59,183	109,040	13,588	54	
161,360	246,614	162,470	251,182	160,390	248,841	1,695,730	2,593,195	331,060	514,302	55	
161,400	386,085	162,470	397,933	160,270	402,181	1,695,240	3,696,660	330,970	874,298	56	
116,720	145,581	117,190	148,721	116,170	152,569	1,218,040	1,390,574	242,260	331,751	57	
161,400	531,666	162,470	546,654	160,410	554,750	1,695,850	5,087,234	331,080	1,206,050	58	
										59	
161,400	368,282	162,470	379,745	160,270	383,826	1,695,340	3,527,862	330,970	834,171	60	
161,120	18,262	162,460	18,808	160,000	19,018	1,692,590	175,032	330,770	41,483	61	
50	17	80	128			450	1,060	130	154	62	
9,150	2,931	8,910	2,498	11,650	2,675	97,780	22,639	23,140	5,567	63	
13,470	11,525	13,120	9,209	11,920	9,666	148,520	117,871	27,490	22,224	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	\$26,000 to-\$27,000		\$27,000 to-\$28,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	310,280	317,560	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2			
Total number of returns	3 <i>Nombre total de déclarations</i>	3	310,280	317,560	
Sources of income	Sources de revenu				
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	4	250,640	5,748,823	\$
Commissions	5 <i>Commissions</i>	5	7,430	61,538	7,830
Other employment income	6 <i>Autres revenus d'emploi</i>	6	9,830	50,843	12,030
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	39,020	164,574	39,640
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	50,580	266,021	53,310
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	41,700	441,419	42,390
Family Allowance	10 <i>Allocations familiales</i>	10	70,350	46,392	76,230
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	68,190	360,370	64,620
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	22,030	55,246	27,260
Bond interest	13 <i>Intérêts obligataires</i>	13	56,950	74,547	65,180
Bank interest	14 <i>Intérêts bancaires</i>	14	146,440	426,355	152,760
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	5,400	28,739	4,140
Income from trusts	16 <i>Revenus de fiducie</i>	16	2,130	2,739	1,910
Annuity income	17 <i>Revenus de rentes</i>	17	10,410	33,133	11,730
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	4,310	3,424	4,340
Net rental income	19 <i>Revenus nets de location</i>	19	21,800	-13,217	21,930
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	9,240	19,035	9,240
RRSP income	21 <i>Revenu d'un REER</i>	21	14,930	70,787	15,930
Net business income	22 <i>Revenus nets d'entreprise</i>	22	17,130	139,031	16,100
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	3,170	64,153	3,350
Net commission income	24 <i>Revenus nets de commissions</i>	24	2,080	21,736	2,310
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	5,990	36,605	6,630
Net fishing income	26 <i>Revenus nets de pêche</i>	26	780	8,339	730
Other income	27 <i>Autres revenus</i>	27	38,540	109,245	39,190
Total income assessed	28 <i>Revenu total établi</i>	28	310,280	8,219,881	317,560
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	29	95,060	97,721	96,760
RRSP contributions	30 <i>Cotisations à un REER</i>	30	96,080	187,796	102,800
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	31	112,090	33,975	118,180
Child care expenses	32 <i>Frais de garde d'enfants</i>	32	18,560	46,401	20,770
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	33	58,530	17,683	62,270
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	34	7,810	24,673	7,370
Other deductions	35 <i>Autres déductions</i>	35	16,120	25,238	19,540
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	36	6,680	15,625	6,660
Additional deductions	37 <i>Déductions supplémentaires</i>	37	8,140	27,393	7,180
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	38	232,630	476,506	243,170
Taxable income assessed	39 <i>Revenu imposable établi</i>	39	310,280	7,748,912	317,560
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	40	310,220	1,945,521	317,420
Age amount	41 <i>Montant en raison de l'âge</i>	41	39,790	134,782	40,070
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	42	51,680	223,642	55,620
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	43	57,360	44,237	60,570
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	44	253,310	125,146	260,030
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	45	239,320	135,848	247,780
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	46	43,580	42,659	45,900
Disability amount	47 <i>Montant pour personnes handicapées</i>	47	7,200	29,736	6,750
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	48	30,620	22,490	30,070
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	49	8,800	26,476	9,590
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	50	16,650	23,559	17,550
Total tax credits on above amounts	51 <i>Total, créds. d'imp. pour montants ci-dessus</i>	51	310,240	468,253	317,440
Charitable donations	52 <i>Dons de charité</i>	52	117,900	52,154	122,160
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	53	310	22	20
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	54	104,500	13,294	110,750
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	55	310,240	481,547	317,440
Net federal tax	56 <i>Impôt fédéral net</i>	56	310,250	866,914	317,440
Net provincial tax	57 <i>Impôt provincial net</i>	57	226,830	330,488	230,830
Total tax payable	58 <i>Total de l'impôt à payer</i>	58	310,280	1,197,402	317,560
Social benefits repayment	Rembours. de prestations de program. sociaux	59			
Basic federal tax	60 <i>Impôt fédéral de base</i>	60	310,250	827,969	317,440
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	61	309,950	41,029	317,330
Minimum tax	62 <i>Impôt minimum</i>	62	100	166	50
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	63	20,720	7,353	25,710
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	64	25,220	20,161	24,920

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		\$32,000 to-à \$33,000		I P e s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
302,280		272,300		1,533,500		275,700		266,620		1
302,280		272,300		1,533,500		275,700		266,620		2
										3
249,410	\$ 6,222,567	224,660	\$ 5,772,482	1,247,130	\$ 29,748,831	229,730	\$ 6,166,735	222,690	\$ 6,237,972	4
8,200	64,018	10,120	92,925	41,120	352,598	7,860	84,120	7,450	74,530	5
12,880	58,415	10,390	43,318	54,570	246,984	11,300	46,783	11,340	48,209	6
33,470	140,139	32,360	136,150	188,410	791,469	31,490	130,974	28,760	119,166	7
45,780	241,494	42,650	220,871	251,390	1,312,788	40,160	208,524	37,530	195,405	8
38,300	450,480	36,410	444,936	204,970	2,244,336	33,690	390,358	31,540	418,382	9
73,210	49,708	64,870	44,943	356,860	236,733	72,970	50,189	68,170	47,608	10
66,050	340,606	52,380	273,314	325,650	1,748,660	51,180	253,442	50,050	245,179	11
25,110	62,916	23,480	67,240	122,150	278,017	26,160	82,914	23,610	86,668	12
56,510	73,305	54,540	73,068	297,440	414,862	59,840	76,441	55,190	81,170	13
143,930	401,711	131,300	419,953	730,130	2,139,062	132,760	411,397	126,290	379,381	14
4,880	28,623	5,120	27,334	25,370	130,072	4,050	19,495	4,900	23,192	15
2,070	3,083	1,770	873	9,650	9,485	1,810	2,950	1,820	4,429	16
8,370	27,467	9,170	34,880	51,130	181,769	10,400	39,864	8,430	36,153	17
3,850	3,988	3,850	3,899	21,260	18,728	5,720	2,682	4,640	1,919	18
22,300	-11,396	20,560	3,630	109,000	-29,179	19,750	-8,528	20,660	-9,650	19
8,320	18,640	7,830	22,702	43,170	100,608	10,960	29,672	10,360	21,081	20
17,760	74,523	16,230	56,739	82,830	355,319	14,570	78,501	15,720	66,963	21
14,650	127,205	13,700	108,974	77,510	629,047	14,770	132,547	12,920	121,212	22
3,890	48,890	2,970	41,660	17,750	262,455	4,080	59,614	3,590	59,637	23
1,980	17,514	1,620	21,551	10,380	91,399	1,620	22,104	1,770	7,459	24
7,310	29,762	6,440	30,252	34,000	199,679	5,370	30,298	5,420	27,278	25
980	14,752	730	7,633	3,950	46,394	760	11,688	700	12,734	26
39,460	124,386	34,090	80,304	190,570	525,268	34,880	83,017	32,600	89,735	27
302,280	8,612,798	272,300	8,029,632	1,533,500	42,035,383	275,700	8,405,779	266,620	8,395,811	28
97,240	107,323	92,160	105,000	471,880	497,910	94,910	112,508	98,060	125,435	29
105,380	219,530	99,310	213,364	500,940	1,011,874	104,170	237,482	106,890	235,402	30
122,590	39,886	109,360	36,864	572,760	181,171	111,910	38,371	114,140	41,455	31
16,450	40,051	15,090	39,095	89,760	223,250	16,890	47,770	15,630	39,923	32
56,790	13,964	53,330	15,567	293,150	77,998	61,560	15,625	57,000	23,403	33
7,380	26,404	9,040	31,517	40,340	132,099	8,120	23,190	8,330	30,405	34
16,760	39,562	16,700	41,599	87,540	184,491	15,920	35,841	16,290	41,357	35
6,340	14,651	6,640	17,771	32,610	76,298	8,990	25,656	7,700	16,152	36
8,420	29,377	6,120	22,068	38,470	133,712	7,070	24,435	7,130	23,743	37
236,230	530,748	216,950	522,846	1,170,990	2,518,803	224,140	560,878	218,640	577,275	38
302,280	8,082,050	272,300	7,512,289	1,533,500	39,527,789	275,700	7,846,473	266,620	7,818,536	39
302,200	1,897,493	272,240	1,707,634	1,533,080	9,620,912	275,660	1,730,255	266,620	1,673,695	40
33,970	115,060	32,550	109,582	190,910	645,932	31,800	107,623	29,070	98,443	41
51,210	228,017	44,910	191,772	258,550	1,122,024	48,190	211,947	47,760	212,406	42
60,500	48,322	54,500	46,578	290,490	233,631	59,090	49,878	56,490	47,819	43
250,390	134,618	225,210	125,494	1,255,440	644,734	232,180	135,969	224,980	134,503	44
236,510	144,391	214,380	135,265	1,190,700	698,501	217,550	142,720	214,150	145,312	45
40,290	39,501	37,610	37,101	216,500	212,133	36,390	35,329	34,010	33,496	46
6,180	25,525	6,410	27,081	35,000	145,075	5,110	20,621	4,450	18,275	47
30,420	25,823	23,750	19,022	146,670	117,487	29,120	24,204	26,540	23,278	48
9,550	25,713	8,560	22,338	47,710	134,871	6,410	17,860	5,830	15,902	49
14,700	17,560	12,800	17,853	80,920	111,152	13,690	20,981	13,130	16,526	50
302,200	459,430	272,260	414,751	1,533,200	2,327,251	275,680	424,614	266,620	411,457	51
124,930	51,249	110,210	51,160	597,150	258,857	113,600	52,478	111,210	56,327	52
180	74	70	8	1,000	180	70	5	150	332	53
112,250	12,927	99,800	13,099	536,340	65,721	103,010	13,406	101,100	14,552	54
302,200	472,357	272,260	427,850	1,533,200	2,392,972	275,680	438,019	266,620	426,010	55
302,250	935,431	272,210	885,880	1,533,110	4,499,326	275,570	945,976	266,540	964,552	56
224,810	361,320	201,200	340,840	1,125,930	1,719,344	206,570	367,505	202,820	380,181	57
302,280	1,296,751	272,300	1,226,720	1,533,500	6,218,670	275,700	1,313,482	266,620	1,344,732	58
										59
302,250	893,020	272,210	845,730	1,533,110	4,294,819	275,570	902,038	266,540	920,916	60
301,910	44,429	271,870	41,926	1,531,820	213,336	275,120	44,906	266,460	45,815	61
330	520	140	195	750	1,170	160	245	140	155	62
24,140	8,374	22,720	8,952	116,430	36,999	24,530	11,041	22,880	11,543	63
22,210	17,043	16,510	11,891	116,350	90,939	19,680	13,448	16,510	11,544	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$32,000 to-\$33,000		\$33,000 to-\$34,000	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	253,160		236,580	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	253,160		236,580	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	214,850	6,237,096	199,670	5,943,536
Commissions	5	Commissions	5	7,570	87,471	6,780	67,908
Other employment income	6	Autres revenus d'emploi	6	8,700	42,394	10,830	39,473
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	26,770	112,061	25,790	109,314
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	35,760	184,401	33,720	177,747
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	31,010	366,944	27,210	383,591
Family Allowance	10	Allocations familiales	10	68,140	46,055	62,970	42,545
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	43,140	218,981	38,560	194,850
Taxable amount of dividends	12	Montant imposable des dividendes	12	22,990	59,959	24,150	65,276
Bond interest	13	Intérêts obligataires	13	54,040	68,866	51,360	85,809
Bank interest	14	Intérêts bancaires	14	119,530	373,416	121,860	402,984
Mortgage interest	15	Intérêts hypothécaires	15	3,840	17,381	4,510	22,049
Income from trusts	16	Revenus de fiducie	16	1,440	1,462	1,340	1,944
Annuity income	17	Revenus de rentes	17	9,800	49,735	9,080	34,019
Foreign investment income	18	Revenus de placements étrangers	18	3,310	3,820	4,130	3,787
Net rental income	19	Revenus nets de location	19	19,080	-5,208	19,260	-3,072
Taxable capital gains	20	Gains en capital imposables	20	8,370	21,807	9,050	28,422
RRSP income	21	Revenu d'un REER	21	14,160	71,389	11,620	57,149
Net business income	22	Revenus nets d'entreprise	22	12,810	77,142	11,870	85,852
Net professional income	23	Revenus nets de profession libérale	23	3,310	51,680	3,160	59,850
Net commission income	24	Revenus nets de commissions	24	1,500	19,939	2,260	26,786
Net farming income	25	Revenus nets d'agriculture	25	4,930	16,965	5,820	27,326
Net fishing income	26	Revenus nets de pêche	26	870	12,687	580	5,431
Other income	27	Autres revenus	27	34,000	90,263	31,970	64,262
Total income assessed	28	Revenu total établi	28	253,160	8,226,705	236,580	7,926,838
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	94,880	126,578	90,540	127,886
RRSP contributions	30	Cotisations à un REER	30	98,040	227,102	97,650	230,752
Union and professional dues	31	Cotisations syndicales et professionnelles	31	107,960	40,298	103,440	40,848
Child care expenses	32	Frais de garde d'enfants	32	14,720	36,468	13,490	38,011
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	57,770	17,241	55,780	17,606
Other employment expenses	34	Autres dépenses d'emploi	34	10,380	40,461	7,990	32,255
Other deductions	35	Autres déductions	35	15,750	44,498	14,910	37,481
Capital gains deduction	36	Déduction pour gains en capital	36	6,430	16,808	7,270	22,721
Additional deductions	37	Déductions supplémentaires	37	6,920	26,793	5,840	20,321
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	210,240	576,246	199,810	567,880
Taxable income assessed	39	Revenu imposable établi	39	253,160	7,654,231	236,550	7,361,872
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	253,120	1,589,117	236,560	1,485,280
Age amount	41	Montant en raison de l'âge	41	27,300	92,462	26,180	88,658
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	46,410	206,675	43,160	185,297
Amounts for dependent children	43	Montants pour enfants à charge	43	57,030	47,614	53,510	44,859
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	215,590	131,002	200,260	123,106
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	206,960	144,643	189,990	136,272
Eligible pension income amount	46	Montant pour revenu de pensions	46	32,560	31,658	29,110	28,645
Disability amount	47	Montant pour personnes handicapées	47	4,790	20,042	5,650	23,471
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	24,600	21,156	23,310	18,324
Amounts transferred from spouse	49	Montants transférés du conjoint	49	6,000	16,718	5,220	13,646
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	12,340	18,552	9,530	15,760
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	253,120	394,330	236,560	367,669
Charitable donations	52	Dons de charité	52	112,230	49,525	104,830	49,543
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			160	31
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	103,140	12,572	96,230	12,678
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	253,160	406,902	236,560	380,347
Net federal tax	56	Impôt fédéral net	56	253,130	975,922	236,550	964,010
Net provincial tax	57	Impôt provincial net	57	193,220	385,103	178,300	373,221
Total tax payable	58	Total de l'impôt à payer	58	253,160	1,361,025	236,580	1,337,231
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59			20	7
Basic federal tax	60	Impôt fédéral de base	60	253,130	930,923	236,550	919,279
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	253,040	46,292	236,470	45,737
Minimum tax	62	Impôt minimum	62	160	377	30	92
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	22,150	7,982	23,340	8,690
Child tax credit	64	Crédit d'impôt pour enfants	64	14,600	9,322	12,860	7,712

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
227,200		549,560		490,410		2,299,220		812,450		1	
227,200		549,560		490,410		2,299,220		812,450		2	
	\$		\$		\$		\$		\$	3	
195,790	6,033,320	476,320	15,465,070	430,200	15,080,541	1,969,260	61,164,270	718,030	27,501,386	4	
5,860	68,879	17,480	249,497	13,660	182,706	66,650	815,109	24,900	395,791	5	
8,710	28,476	21,930	82,441	25,770	79,803	98,580	367,579	40,400	163,870	6	
21,680	88,621	50,520	212,752	42,490	177,212	227,500	950,100	64,020	265,653	7	
30,770	154,528	67,010	340,284	58,840	295,796	303,790	1,556,687	88,020	445,389	8	
26,540	375,888	60,020	836,867	48,800	751,086	258,810	3,523,116	81,010	1,385,021	9	
64,490	44,324	171,150	117,237	161,770	112,572	669,660	460,530	284,090	202,674	10	
35,680	166,636	78,980	374,323	63,500	272,421	361,080	1,725,832	92,830	355,947	11	
23,590	60,995	59,130	199,114	55,240	166,467	234,870	721,392	102,950	348,862	12	
48,650	62,150	121,680	180,183	112,390	171,015	503,140	725,634	183,770	275,797	13	
111,220	336,078	271,130	807,655	244,330	756,999	1,127,120	3,467,909	429,770	1,358,173	14	
4,820	25,576	11,210	55,875	9,240	54,842	42,560	218,410	18,710	111,062	15	
1,210	2,046	3,570	8,369	3,560	3,768	14,740	24,968	6,370	10,554	16	
7,360	33,333	18,790	80,362	16,180	71,037	80,030	344,502	25,940	139,156	17	
3,740	3,214	9,850	8,564	8,270	6,134	39,660	30,121	16,680	16,122	18	
17,460	1,614	45,370	-8,276	41,960	-16,572	183,550	-49,693	74,730	-42,233	19	
8,040	21,393	22,940	92,968	21,120	82,834	90,820	298,177	42,400	180,978	20	
13,210	65,598	32,710	171,935	26,750	141,792	128,740	653,327	47,250	258,685	21	
11,460	100,340	27,940	186,531	22,590	173,038	114,370	876,663	40,800	271,027	22	
3,120	44,717	8,010	148,125	7,120	145,773	32,380	569,396	14,450	289,861	23	
1,720	19,662	3,970	40,628	2,220	43,349	15,060	179,926	4,220	63,832	24	
3,860	15,714	10,970	48,673	9,850	47,976	46,220	214,230	17,330	78,338	25	
380	8,374	1,100	18,549	930	15,481	5,320	84,944	1,270	30,250	26	
30,180	77,122	74,980	184,241	71,010	176,187	309,620	764,827	126,560	321,711	27	
227,200	7,838,598	549,560	19,901,968	490,410	18,992,258	2,299,220	79,687,957	812,450	34,427,906	28	
90,490	130,606	235,920	366,913	221,030	372,230	925,820	1,362,155	362,780	683,350	29	
95,690	230,561	244,550	620,292	226,200	608,677	973,180	2,390,268	408,890	1,171,612	30	
102,480	40,852	257,630	105,925	250,040	110,813	1,047,600	418,562	413,480	196,761	31	
10,810	30,472	28,880	81,429	23,010	68,103	123,440	342,175	35,810	114,331	32	
53,350	15,260	132,030	46,852	124,610	44,886	542,100	180,874	224,930	95,711	33	
7,340	23,634	24,350	107,971	20,850	89,844	87,370	347,759	38,070	162,743	34	
13,920	41,175	37,840	118,756	33,600	114,133	148,220	433,239	61,480	241,266	35	
6,340	17,990	17,810	72,914	17,090	64,809	71,620	237,053	32,580	145,217	36	
6,890	25,761	15,840	58,371	13,700	54,592	63,400	234,014	27,580	102,635	37	
195,730	556,311	481,780	1,579,423	440,310	1,528,087	1,970,640	5,946,099	736,530	2,913,626	38	
227,200	7,282,347	549,560	18,327,491	490,410	17,466,543	2,299,190	73,757,492	812,450	31,525,109	39	
227,160	1,426,156	549,410	3,449,275	490,210	3,077,691	2,298,730	14,431,468	812,260	5,099,881	40	
22,000	74,524	51,290	173,733	43,390	146,952	231,020	782,395	65,330	221,188	41	
42,450	187,307	103,220	445,011	99,020	431,646	430,220	1,880,288	168,810	736,930	42	
54,910	44,625	145,860	120,677	139,360	116,913	566,250	472,384	249,520	210,688	43	
196,730	120,994	479,040	297,803	431,410	272,452	1,980,200	1,215,830	720,030	454,821	44	
187,740	137,440	456,740	347,899	412,360	327,403	1,885,480	1,381,689	687,960	558,328	45	
27,910	27,592	63,490	62,401	51,960	50,964	275,430	270,085	86,280	85,039	46	
4,490	18,429	8,670	35,727	8,930	36,843	42,090	173,408	15,310	64,985	47	
26,550	21,358	65,740	53,368	56,200	48,287	252,050	209,974	104,790	86,425	48	
5,990	15,201	13,020	35,385	9,830	25,724	52,290	140,434	17,980	47,240	49	
9,580	16,251	20,950	33,124	17,900	39,014	97,110	160,207	29,180	65,249	50	
227,180	355,247	549,450	859,372	490,340	778,070	2,298,940	3,590,759	812,330	1,297,796	51	
102,750	44,107	260,170	125,550	244,810	111,506	1,049,590	489,036	421,890	204,179	52	
50	16	90	23	90	228	610	636	560	469	53	
93,960	11,148	239,890	32,215	225,880	28,397	963,220	124,968	390,860	52,318	54	
227,180	366,395	549,450	891,587	490,340	806,467	2,298,990	3,715,727	812,330	1,350,114	55	
227,150	983,023	549,410	2,554,118	490,380	2,564,915	2,298,720	9,952,516	812,210	4,927,981	56	
171,530	381,999	417,000	1,001,634	375,330	1,012,424	1,744,770	3,902,066	626,380	1,957,815	57	
227,200	1,365,021	549,560	3,555,752	490,410	3,577,339	2,299,220	13,854,582	812,450	6,885,796	58	
50	24					80	30	130	15	59	
227,150	935,354	549,460	2,434,316	490,380	2,446,880	2,298,760	9,489,706	812,260	4,702,144	60	
226,850	46,589	549,100	121,141	490,190	121,835	2,297,210	472,316	811,870	234,222	61	
140	489	410	774	430	622	1,480	2,754	1,140	1,884	62	
22,700	8,120	56,750	26,514	53,020	22,166	225,350	96,055	99,060	46,457	63	
12,150	7,072	24,760	14,077	16,850	9,220	117,410	72,395	21,850	11,192	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

			\$45,000 to-\$50,000		\$50,000 to-\$60,000	
			Number	Amount	Number	Amount
Item		Poste	Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	630,500	816,800	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	630,500	816,800	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	563,480	734,050	36,303,860
Commissions	5	Commissions	5	17,850	26,080	558,104
Other employment income	6	Autres revenus d'emploi	6	32,230	104,504	130,787
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	46,750	194,667	248,854
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	63,060	320,854	403,248
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	60,600	1,092,674	1,400,207
Family Allowance	10	Allocations familiales	10	241,450	176,207	256,542
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	56,850	219,601	179,035
Taxable amount of dividends	12	Montant imposable des dividendes	12	98,740	320,799	621,674
Bond interest	13	Intérêts obligataires	13	150,730	231,417	355,381
Bank interest	14	Intérêts bancaires	14	348,690	1,124,390	1,619,848
Mortgage interest	15	Intérêts hypothécaires	15	14,930	85,308	148,068
Income from trusts	16	Revenus de fiducie	16	6,130	14,655	14,796
Annuity income	17	Revenus de rentes	17	20,270	91,777	171,786
Foreign investment income	18	Revenus de placements étrangers	18	19,440	14,552	26,953
Net rental income	19	Revenus nets de location	19	59,120	-21,366	-32,676
Taxable capital gains	20	Gains en capital imposables	20	40,440	170,486	343,222
RRSP income	21	Revenu d'un REER	21	35,760	219,475	313,096
Net business income	22	Revenus nets d'entreprise	22	33,150	217,576	313,221
Net professional income	23	Revenus nets de profession libérale	23	12,260	252,130	513,943
Net commission income	24	Revenus nets de commissions	24	3,120	60,734	101,170
Net farming income	25	Revenus nets d'agriculture	25	12,030	59,801	99,138
Net fishing income	26	Revenus nets de pêche	26	1,060	30,032	34,695
Other income	27	Autres revenus	27	100,470	256,800	379,529
Total income assessed	28	Revenu total établi	28	630,500	29,876,770	44,504,481
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	305,010	675,172	1,119,551
RRSP contributions	30	Cotisations à un REER	30	338,200	1,034,055	1,664,054
Union and professional dues	31	Cotisations syndicales et professionnelles	31	344,390	176,641	242,007
Child care expenses	32	Frais de garde d'enfants	32	25,060	75,663	82,024
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	197,730	94,139	192,920
Other employment expenses	34	Autres dépenses d'emploi	34	28,020	123,396	207,582
Other deductions	35	Autres déductions	35	48,440	187,935	328,413
Capital gains deduction	36	Déduction pour gains en capital	36	28,820	144,065	280,930
Additional deductions	37	Déductions supplémentaires	37	23,830	99,614	150,932
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	583,320	2,610,681	4,268,411
Taxable income assessed	39	Revenu imposable établi	39	630,500	27,269,292	40,181,482
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	630,440	3,957,727	5,125,372
Age amount	41	Montant en raison de l'âge	41	47,390	160,496	203,071
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	138,300	598,252	834,544
Amounts for dependent children	43	Montants pour enfants à charge	43	211,210	184,397	269,563
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	567,550	360,125	470,884
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	540,160	447,920	589,640
Eligible pension income amount	46	Montant pour revenu de pensions	46	62,630	61,931	77,182
Disability amount	47	Montant pour personnes handicapées	47	9,770	42,974	60,936
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	84,670	76,504	122,375
Amounts transferred from spouse	49	Montants transférés du conjoint	49	13,780	33,190	37,423
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	21,400	52,133	61,227
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	630,480	1,016,032	1,335,090
Charitable donations	52	Dons de charité	52	356,860	200,030	303,677
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	290	1,202	2,248
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	334,320	52,005	79,247
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	630,480	1,068,038	1,414,337
Net federal tax	56	Impôt fédéral net	56	630,290	4,555,591	7,162,975
Net provincial tax	57	Impôt provincial net	57	488,340	1,817,727	634,630
Total tax payable	58	Total de l'impôt à payer	58	630,500	6,373,318	10,020,506
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	59	Impôt fédéral de base	59	20	1	63,051
Federal individual surtax	60	Surtaxe fédérale des particuliers	60	630,340	4,349,202	6,836,192
Minimum tax	61	Impôt minimum	61	630,030	216,756	340,787
Dividend tax credit	62	Crédit d'impôt pour dividendes	62	550	1,658	3,506
Child tax credit	63	Crédit d'impôt pour enfants	63	95,510	42,718	82,796
	64		64	11,350	5,610	2,677

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		\$50,000 to-à \$100,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
426,600		215,250		121,200		72,730		1,652,580		1	
426,600		215,250		121,200		72,730		1,652,580		2	
	\$		\$		\$		\$		\$	3	
379,320	21,548,528	184,960	11,709,716	99,980	6,896,086	56,880	4,154,607	1,455,190	80,612,797	4	
17,670	544,867	12,120	431,514	7,220	314,336	5,290	254,794	68,390	2,103,615	5	
20,680	73,857	9,100	35,101	6,270	23,186	4,320	25,111	76,310	288,042	6	
30,770	127,763	19,830	82,072	12,710	53,378	8,870	37,293	131,380	549,360	7	
41,490	204,103	24,770	125,385	16,600	83,864	10,870	54,203	175,160	870,802	8	
41,500	857,148	24,260	513,536	14,910	331,828	9,710	217,565	164,550	3,320,283	9	
184,520	139,024	87,870	66,386	48,220	36,242	27,800	20,856	695,150	519,049	10	
17,740	69,493	5,590	21,889	2,840	9,734	1,260	7,595	78,040	287,745	11	
104,860	512,931	65,710	394,656	44,880	387,705	27,910	320,397	411,250	2,237,362	12	
107,560	245,497	54,410	167,434	29,110	114,954	17,850	80,096	408,220	963,362	13	
273,630	1,109,055	149,820	782,169	88,190	556,173	55,170	420,197	1,043,980	4,487,442	14	
17,380	124,144	11,980	110,480	9,060	95,433	5,190	63,504	67,190	541,630	15	
4,220	10,673	2,840	5,393	1,530	2,568	1,050	1,923	17,300	35,354	16	
17,050	114,212	10,850	76,151	7,950	59,003	4,940	42,025	70,020	463,175	17	
21,980	20,953	15,890	25,267	10,180	16,091	7,130	9,972	86,810	99,236	18	
46,730	12,076	28,920	4,761	19,530	1,729	13,280	-5,848	192,990	-19,958	19	
47,580	336,615	33,820	329,197	23,920	330,884	16,540	313,484	186,290	1,653,401	20	
23,810	217,713	12,340	131,495	7,490	112,744	3,780	59,724	90,440	834,772	21	
22,900	191,832	11,770	134,329	8,070	103,019	5,260	75,197	88,700	817,598	22	
17,430	535,675	15,040	558,012	11,270	561,760	9,170	558,334	75,070	2,727,724	23	
3,100	69,410	2,200	48,287	1,860	29,765	1,450	39,230	15,030	287,863	24	
8,590	74,117	5,740	51,231	3,500	7,856	2,230	18,206	38,470	250,547	25	
790	28,337	410	23,771	60	1,507	100	6,275	2,480	94,584	26	
79,380	247,000	46,270	195,373	31,280	117,010	20,300	111,233	314,130	1,050,145	27	
426,600	27,415,022	215,250	16,023,604	121,200	10,246,853	72,730	6,885,971	1,652,580	105,075,931	28	
212,130	699,544	93,160	323,894	46,220	170,104	22,320	88,102	788,300	2,401,195	29	
270,500	1,137,899	145,440	740,411	83,250	490,811	52,430	345,577	1,026,540	4,378,751	30	
201,620	120,345	85,490	47,661	41,640	22,469	20,130	10,894	779,710	443,375	31	
12,800	38,026	5,320	16,555	2,420	7,803	2,030	8,132	51,580	152,539	32	
183,620	157,108	103,260	133,353	62,950	101,206	39,670	76,206	681,730	660,793	33	
32,400	169,593	17,660	123,797	9,430	82,383	6,540	67,534	110,590	650,889	34	
38,790	209,135	20,480	146,695	12,060	91,359	7,990	65,508	145,160	841,109	35	
34,520	271,595	23,910	259,936	17,280	257,912	12,140	255,996	135,040	1,326,368	36	
25,180	104,680	13,560	62,222	9,750	38,247	5,360	26,197	89,660	382,277	37	
404,120	2,907,923	205,180	1,854,524	116,040	1,262,293	68,930	944,146	1,562,510	11,237,298	38	
426,600	24,340,721	215,250	14,050,085	121,200	8,897,972	72,710	5,883,815	1,652,560	93,354,075	39	
426,540	2,677,093	215,000	1,349,203	121,120	759,599	72,690	455,466	1,651,870	10,366,734	40	
31,550	106,856	20,230	68,516	13,110	44,400	9,180	31,079	134,020	453,922	41	
101,360	441,640	51,370	223,172	27,650	119,113	15,730	70,631	387,930	1,689,100	42	
167,180	149,617	78,880	69,949	44,120	40,032	25,170	22,591	624,390	551,752	43	
384,420	247,992	189,530	124,200	103,550	69,073	60,850	42,110	1,476,920	954,258	44	
356,010	300,982	168,390	141,849	86,460	72,391	48,290	39,800	1,357,930	1,144,662	45	
44,380	43,453	26,140	25,616	16,020	15,636	10,600	10,419	175,640	172,306	46	
6,750	28,256	3,450	13,779	1,740	7,388	1,270	5,263	27,750	115,622	47	
70,200	86,119	35,180	44,720	19,440	28,708	10,700	16,490	256,510	298,412	48	
9,960	19,579	5,080	8,724	3,360	7,378	1,510	2,164	38,610	75,269	49	
13,220	43,687	7,050	28,219	4,780	19,457	2,470	11,168	51,530	163,758	50	
426,540	704,960	215,190	356,849	121,120	201,207	72,710	120,238	1,652,210	2,718,344	51	
285,300	213,047	150,380	130,018	86,930	85,984	52,120	66,255	1,079,600	798,982	52	
440	1,754	260	1,845	190	1,450	90	2,339	1,600	9,636	53	
273,470	56,385	146,220	34,995	84,440	23,344	50,740	18,634	1,031,710	212,606	54	
426,560	761,345	215,190	391,844	121,120	224,552	72,710	138,872	1,652,230	2,930,949	55	
426,490	4,630,740	215,060	2,845,195	121,040	1,879,663	72,680	1,289,366	1,651,930	17,807,939	56	
344,270	1,908,052	173,320	1,170,744	96,050	763,383	57,830	524,674	1,306,090	7,224,384	57	
426,600	6,538,792	215,250	4,015,939	121,200	2,643,046	72,730	1,814,040	1,652,580	25,032,324	58	
210,450	170,482	108,280	126,291	61,380	87,111	36,930	59,077	579,940	506,012	59	
426,520	4,416,413	215,170	2,707,906	121,200	1,782,783	72,710	1,213,322	1,652,380	16,956,616	60	
426,360	221,435	214,950	145,259	120,850	106,032	72,330	77,996	1,650,690	891,509	61	
950	2,310	590	1,430	390	1,447	260	732	3,520	9,425	62	
102,110	68,332	63,410	52,584	44,080	51,669	27,270	42,704	399,170	298,087	63	
1,150	420	150	140	60	52			7,940	3,291	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 2A (concluded)

Taxable Returns by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

				\$100,000 to-à \$125,000		\$125,000 to-à \$150,000	
				Number	Amount	Number	Amount
Item	Poste			Nombre	Montant	Nombre	Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	95,220		47,540	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	95,220		47,540	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	69,420	5,462,087	32,880	2,938,926
Commissions	5	Commissions	5	7,530	405,129	4,280	342,922
Other employment income	6	Autres revenus d'emploi	6	5,940	59,851	2,490	25,044
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	13,580	56,684	6,050	24,745
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	15,890	81,388	7,230	35,152
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	13,480	339,150	5,410	148,610
Family Allowance	10	Allocations familiales	10	36,820	28,859	18,370	15,338
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	1,670	8,329	980	3,951
Taxable amount of dividends	12	Montant imposable des dividendes	12	43,650	591,767	22,340	345,632
Bond interest	13	Intérêts obligataires	13	22,360	131,357	11,050	71,906
Bank interest	14	Intérêts bancaires	14	76,520	666,663	40,150	353,674
Mortgage interest	15	Intérêts hypothécaires	15	10,330	128,018	6,400	98,806
Income from trusts	16	Revenus de fiducie	16	1,500	11,291	710	1,328
Annuity income	17	Revenus de rentes	17	7,200	71,312	3,620	36,777
Foreign investment income	18	Revenus de placements étrangers	18	12,030	36,581	6,330	20,162
Net rental income	19	Revenus nets de location	19	16,890	38,303	8,660	38,054
Taxable capital gains	20	Gains en capital imposables	20	26,440	609,682	15,280	447,251
RRSP income	21	Revenu d'un REER	21	5,450	110,421	3,380	75,018
Net business income	22	Revenus nets d'entreprise	22	7,430	115,644	2,740	42,573
Net professional income	23	Revenus nets de profession libérale	23	17,080	1,289,575	12,290	1,222,163
Net commission income	24	Revenus nets de commissions	24	1,690	84,857	570	25,068
Net farming income	25	Revenus nets d'agriculture	25	3,220	37,966	1,580	15,270
Net fishing income	26	Revenus nets de pêche	26	230	2,915	60	5,614
Other income	27	Autres revenus	27	30,200	198,420	18,580	134,805
Total income assessed	28	Revenu total établi	28	95,220	10,566,249	47,540	6,468,789
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	25,030	100,869	9,890	52,151
RRSP contributions	30	Cotisations à un REER	30	66,030	493,133	34,860	293,637
Union and professional dues	31	Cotisations syndicales et professionnelles	31	23,760	12,666	9,290	5,992
Child care expenses	32	Frais de garde d'enfants	32	1,540	4,913	1,130	3,645
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	53,960	147,316	27,900	100,740
Other employment expenses	34	Autres dépenses d'emploi	34	8,010	77,154	4,510	64,327
Other deductions	35	Autres déductions	35	12,240	108,106	8,240	80,888
Capital gains deduction	36	Déduction pour gains en capital	36	19,430	495,985	10,090	350,350
Additional deductions	37	Déductions supplémentaires	37	7,360	32,368	3,800	22,206
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	90,750	1,472,511	45,490	973,935
Taxable income assessed	39	Revenu imposable établi	39	95,220	9,008,471	47,540	5,454,892
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	95,140	596,580	47,500	298,138
Age amount	41	Montant en raison de l'âge	41	13,850	46,920	6,320	21,413
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	18,600	81,771	11,230	49,548
Amounts for dependent children	43	Montants pour enfants à charge	43	32,920	31,279	16,680	16,158
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	77,330	55,770	38,840	29,707
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	55,230	44,677	24,470	19,727
Eligible pension income amount	46	Montant pour revenu de pensions	46	15,280	14,978	6,440	6,296
Disability amount	47	Montant pour personnes handicapées	47	1,620	6,781	770	3,109
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	13,720	19,788	7,040	11,035
Amounts transferred from spouse	49	Montants transférés du conjoint	49	2,470	3,785	1,600	2,224
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	4,610	22,585	2,430	13,746
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	95,160	157,229	47,500	80,087
Charitable donations	52	Dons de charité	52	69,900	102,130	36,000	65,416
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	290	1,157	200	1,974
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	68,070	28,252	35,250	18,624
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	95,160	185,481	47,500	98,710
Net federal tax	56	Impôt fédéral net	56	95,190	2,063,132	47,540	1,320,222
Net provincial tax	57	Impôt provincial net	57	74,750	831,424	36,430	526,836
Total tax payable	58	Total de l'impôt à payer	58	95,220	2,894,556	47,540	1,847,059
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	50,930	87,152	24,680	40,989
Basic federal tax	60	Impôt fédéral de base	60	95,220	1,938,491	47,540	1,232,087
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	95,180	136,207	47,380	94,333
Minimum tax	62	Impôt minimum	62	750	2,020	450	629
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	42,740	78,879	21,760	46,072
Child tax credit	64	Crédit d'impôt pour enfants	64			60	35

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		\$50,000 and over-et plus		Grand total - Total global		I t c m	P o s t s
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
46,010		22,610		35,320		1,899,290		13,710,450		1	
46,010		22,610		35,320		1,899,290		13,710,450		2	
	\$		\$		\$		\$		\$	3	
30,410	3,085,011	15,080	1,851,689	25,890	7,928,845	1,628,870	101,879,356	10,828,880	305,162,796	4	
2,800	309,329	1,250	154,016	1,640	367,174	85,890	3,682,184	379,010	6,176,884	5	
2,560	49,225	1,210	39,481	2,190	177,441	90,690	639,085	520,550	2,114,575	6	
6,290	25,686	3,550	14,124	6,100	24,864	166,950	695,462	1,674,890	7,052,738	7	
7,050	36,479	3,700	18,021	6,560	34,679	215,580	1,076,521	2,175,650	10,588,034	8	
5,470	148,802	2,480	83,846	4,110	170,796	195,500	4,211,487	1,524,980	16,634,571	9	
16,640	13,500	8,280	7,139	12,080	9,917	787,340	593,802	3,137,220	2,189,996	10	
420	2,582	30	157	170	799	81,310	303,562	2,893,320	14,410,747	11	
25,160	568,604	12,590	384,880	22,580	2,072,656	537,570	6,200,901	1,391,290	8,219,859	12	
9,960	73,687	4,930	47,096	7,160	97,452	463,670	1,384,860	2,440,900	4,174,546	13	
39,280	494,338	20,510	321,711	32,610	1,194,052	1,253,040	7,517,881	6,672,230	22,846,212	14	
7,270	118,863	4,330	97,587	9,300	493,139	104,820	1,478,044	294,370	2,358,951	15	
700	3,273	230	492	610	7,640	21,050	59,377	90,980	178,558	16	
4,270	54,635	2,110	33,503	3,520	65,208	90,740	724,611	434,050	1,918,987	17	
8,160	24,723	4,850	27,406	9,050	109,875	127,230	317,981	277,040	440,085	18	
9,340	32,937	5,230	43,386	8,780	184,889	241,890	317,611	999,480	104,369	19	
16,960	664,143	9,540	526,900	17,400	2,536,145	271,900	6,437,522	600,660	7,403,551	20	
2,070	69,987	1,030	37,286	1,350	102,663	103,710	1,230,147	634,680	3,618,003	21	
3,080	77,726	1,900	66,877	3,570	136,700	107,430	1,257,117	789,640	5,967,220	22	
13,510	1,804,433	7,060	1,147,796	7,440	1,986,383	132,450	10,178,075	280,940	12,199,789	23	
640	19,738	170	14,816	420	31,740	18,510	464,083	96,950	1,127,781	24	
1,480	6,530	1,220	16,142	1,760	12,257	47,720	338,712	314,480	1,484,750	25	
60	-302	60	180	30	734	2,910	103,725	41,950	410,982	26	
20,720	200,648	11,390	89,951	17,760	525,086	412,780	2,199,055	1,821,760	5,745,931	27	
46,010	7,884,578	22,610	5,024,479	35,320	18,271,133	1,899,290	153,291,160	13,710,410	442,529,923	28	
5,920	30,123	2,590	11,881	2,710	11,371	834,440	2,607,591	3,578,520	6,254,871	29	
33,590	326,276	16,950	177,924	25,710	285,666	1,203,660	5,955,388	4,498,730	13,192,244	30	
5,870	3,903	3,040	2,283	3,470	2,132	825,150	470,352	4,498,440	1,702,383	31	
590	2,873	320	1,320	350	1,283	55,520	166,574	608,570	1,471,748	32	
27,980	191,807	13,970	113,872	23,870	454,706	829,410	1,669,234	2,804,700	2,261,466	33	
2,880	49,087	1,320	27,980	1,750	34,355	129,060	903,792	404,920	1,867,214	34	
8,380	105,802	4,960	58,659	8,850	237,856	187,840	1,432,420	817,540	2,792,327	35	
11,560	500,105	6,020	358,083	10,820	1,390,882	192,970	4,421,774	441,040	5,146,652	36	
4,030	63,716	2,460	24,988	3,820	157,326	111,110	682,882	411,130	1,649,472	37	
43,610	1,273,693	21,600	776,990	33,730	2,575,577	1,797,690	18,310,005	9,412,510	36,338,377	38	
46,010	6,572,153	22,590	4,227,091	35,310	15,669,509	1,899,220	134,286,190	13,710,300	405,591,109	39	
45,700	285,686	22,520	140,742	35,210	220,724	1,897,950	11,908,604	13,701,210	85,941,030	40	
6,770	22,912	3,800	12,871	6,410	21,712	579,180	1,699,670	1,699,670	5,754,781	41	
9,040	38,489	4,250	17,445	5,250	22,748	436,300	1,899,102	2,102,610	8,967,688	42	
15,360	14,696	7,640	7,670	10,500	10,338	707,490	631,894	2,639,540	2,225,600	43	
37,030	29,261	18,190	14,450	27,300	20,253	1,675,620	1,103,700	10,858,670	5,007,737	44	
19,760	15,425	9,730	7,529	13,220	10,169	1,480,340	1,242,189	10,257,080	5,741,686	45	
6,370	6,197	3,110	3,087	5,150	4,970	211,990	207,833	1,630,300	1,585,074	46	
560	2,388	260	1,062	550	2,264	31,510	131,227	254,590	1,055,483	47	
6,770	12,301	4,110	8,714	5,140	10,308	293,280	360,558	1,669,670	1,630,757	48	
890	1,430	840	934	660	998	45,070	84,639	339,240	862,913	49	
2,500	15,920	1,470	10,283	2,040	25,927	64,580	252,217	785,350	1,042,428	50	
45,890	75,602	22,560	38,218	35,260	59,573	1,898,580	3,129,053	13,703,540	20,370,558	51	
34,930	83,942	17,190	53,780	27,340	236,501	1,264,950	1,340,750	5,291,960	3,050,497	52	
140	1,488	30	338	150	29,249	2,410	43,841	6,480	46,763	53	
34,560	23,859	16,970	15,230	27,060	76,309	1,213,610	374,880	4,840,800	806,557	54	
45,890	99,461	22,560	53,448	35,260	135,882	1,898,600	3,503,932	13,703,820	21,177,115	55	
46,010	1,657,576	22,590	1,103,289	35,310	4,340,523	1,898,560	28,292,682	13,703,100	60,270,125	56	
36,520	686,985	18,440	479,097	30,010	2,030,782	1,502,240	11,779,509	9,582,610	24,077,894	57	
46,010	2,344,562	22,610	1,582,386	35,320	6,371,304	1,899,290	40,072,191	13,710,450	84,348,019	58	
23,130	39,654	11,800	21,205	18,190	34,896	708,680	729,909	708,900	729,956	59	
46,010	1,535,444	22,590	1,024,780	35,310	3,995,206	1,899,050	26,682,624	13,704,080	57,197,247	60	
45,970	125,369	22,580	88,355	35,280	375,157	1,897,070	1,710,930	13,586,820	3,226,313	61	
1,580	3,415	940	3,045	2,540	20,320	9,780	38,855	14,610	48,240	62	
24,660	75,800	12,500	51,308	22,400	276,308	523,240	826,453	1,338,670	1,095,167	63	
						8,010	3,331	1,003,390	809,859	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3

All Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Item		Poste	Business employees Employés d'entreprises		Institutional employees Employés d'institutions	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	6,399,440	938,220	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	1,177,740	123,840	
Total number of returns	3	Nombre total de déclarations	3	7,577,190	1,062,060	
Sources of income		Sources de revenu				\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	7,543,900	189,380,360	1,061,930
Commissions	5	Commissions	5	371,410	5,886,927	3,560
Other employment income	6	Autres revenus d'emploi	6	372,760	717,351	42,690
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	45,190	162,188	8,270
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	171,190	546,294	34,540
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	85,900	591,957	19,440
Family Allowance	10	Allocations familiales	10	1,866,610	1,278,632	239,070
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	1,718,190	5,897,088	143,270
Taxable amount of dividends	12	Montant imposable des dividendes	12	565,260	1,521,668	55,550
Bond interest	13	Intérêts obligataires	13	937,460	646,278	223,110
Bank interest	14	Intérêts bancaires	14	2,624,460	3,420,651	444,740
Mortgage interest	15	Intérêts hypothécaires	15	63,330	319,035	9,850
Income from trusts	16	Revenus de fiducie	16	31,060	20,255	6,430
Annuity income	17	Revenus de rentes	17	37,910	87,646	7,040
Foreign investment income	18	Revenus de placements étrangers	18	87,890	66,985	15,750
Net rental income	19	Revenus nets de location	19	386,450	-668,102	56,120
Taxable capital gains	20	Gains en capital imposables	20	189,880	697,634	25,840
RRSP income	21	Revenu d'un REER	21	241,420	916,852	30,690
Net business income	22	Revenus nets d'entreprise	22	198,610	-338,586	30,220
Net professional income	23	Revenus nets de profession libérale	23	30,420	119,067	16,710
Net commission income	24	Revenus nets de commissions	24	31,690	54,824	2,510
Net farming income	25	Revenus nets d'agriculture	25	61,680	-245,548	7,340
Net fishing income	26	Revenus nets de pêche	26	3,530	4,660	370
Other income	27	Autres revenus	27	846,910	1,479,063	169,010
Total income assessed	28	Revenu total établi	28	7,577,190	212,563,184	1,062,060
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	1,119,600	1,294,869	624,750
RRSP contributions	30	Cotisations à un REER	30	2,397,080	6,888,578	390,910
Union and professional dues	31	Cotisations syndicales et professionnelles	31	1,978,140	681,414	690,010
Child care expenses	32	Frais de garde d'enfants	32	324,980	790,463	86,540
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	1,022,440	947,905	183,830
Other employment expenses	34	Autres dépenses d'emploi	34	299,770	1,633,045	13,320
Other deductions	35	Autres déductions	35	437,720	1,630,307	66,890
Capital gains deduction	36	Déduction pour gains en capital	36	130,980	465,275	17,940
Additional deductions	37	Déductions supplémentaires	37	178,500	738,543	25,530
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	4,600,180	15,070,400	897,780
Taxable income assessed	39	Revenu imposable établi	39	7,566,880	197,455,110	1,057,450
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	7,574,800	47,485,817	1,061,870
Age amount	41	Montant en raison de l'âge	41	51,700	174,337	9,610
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	1,201,770	5,401,588	146,720
Amounts for dependent children	43	Montants pour enfants à charge	43	1,557,370	1,297,787	186,800
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	6,930,170	2,811,152	996,580
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	7,149,360	3,521,028	1,035,820
Eligible pension income amount	46	Montant pour revenu de pensions	46	83,040	77,906	18,920
Disability amount	47	Montant pour personnes handicapées	47	52,120	216,822	7,710
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	943,790	965,374	226,780
Amounts transferred from spouse	49	Montants transférés du conjoint	49	71,320	143,254	12,580
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	243,590	228,956	53,120
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	7,576,610	10,597,247	1,061,990
Charitable donations	52	Dons de charité	52	2,107,250	919,966	405,290
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	990	6,263	750
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	1,883,880	236,871	366,250
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	7,576,640	10,834,118	1,061,990
Net federal tax	56	Impôt fédéral net	56	6,398,820	29,626,798	938,220
Net provincial tax	57	Impôt provincial net	57	4,604,080	12,051,392	666,520
Total tax payable	58	Total de l'impôt à payer	58	6,399,440	41,678,190	938,220
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	327,370	235,389	24,260
Basic federal tax	60	Impôt fédéral de base	60	6,400,050	28,101,736	938,620
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	6,359,870	1,584,222	935,120
Minimum tax	62	Impôt minimum	62	3,160	6,531	100
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	536,240	202,574	52,580
Child tax credit	64	Crédit d'impôt pour enfants	64	712,640	611,979	141,330

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 3

Toutes les déclarations selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Teachers and professors Instituteurs et professeurs		Federal govt. employees Employés du gouvernement fédéral		Provincial govt. employees Employés de gouvernements provinciaux		Municipal govt. employees Employés de gouvernements municipaux		Canadian Forces Forces canadiennes		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
233,170		297,610		359,540		662,960		86,860		1	
6,260		26,640		27,070		88,040		1,430		2	
239,440		324,250		386,610		751,000		88,280		3	
	\$		\$		\$		\$		\$		
239,440	10,672,011	324,250	11,322,019	386,610	13,095,979	751,000	23,202,994	88,280	3,241,942	4	
650	3,462	780	4,484	1,560	5,187	2,580	6,741	150	57	5	
3,720	6,677	4,640	16,282	5,430	16,732	16,660	30,155	730	1,322	6	
540	1,304	1,660	5,969	2,470	8,158	4,670	14,538			7	
5,220	19,100	7,440	22,865	11,330	39,212	18,610	63,035	460	1,234	8	
6,280	61,226	14,900	160,854	7,630	64,105	13,230	97,606	1,380	14,675	9	
77,800	57,269	94,410	66,342	118,920	81,436	212,480	147,873	33,670	22,213	10	
23,840	98,210	37,900	157,970	56,880	234,842	123,230	388,548	2,610	9,693	11	
33,230	38,923	19,540	20,407	25,360	20,912	36,180	42,677	3,790	1,377	12	
50,740	62,015	85,590	53,504	95,980	61,487	150,750	94,040	23,840	8,901	13	
136,950	229,375	129,740	159,634	159,940	178,137	310,510	350,423	21,490	15,319	14	
3,960	12,930	2,750	8,989	3,270	4,691	4,530	11,494	480	1,114	15	
1,900	1,380	1,050	326	2,730	2,144	3,240	2,200	50	31	16	
2,540	6,041	2,290	4,557	3,690	4,999	4,950	9,335	210	51	17	
9,350	7,014	4,490	1,859	6,120	2,037	8,100	2,194	1,550	313	18	
23,150	-49,564	18,510	-53,404	22,390	-47,116	41,260	-58,364	3,460	-11,114	19	
16,140	26,861	10,720	27,453	11,100	27,453	17,920	46,554	2,330	3,948	20	
6,760	21,449	8,070	25,810	11,090	37,619	18,550	58,854	2,740	7,300	21	
12,200	-16,897	10,090	-16,953	11,700	-26,729	23,710	-32,605	1,730	-6,457	22	
9,850	20,146	2,080	4,200	4,160	28,023	3,430	2,978	520	1,410	23	
1,250	1,660	930	-999	710	-712	1,880	1,388			24	
3,470	-9,060	2,870	-7,940	5,800	-18,281	9,180	-35,520	40	-337	25	
80	-88	100	34	560	219	190	114			26	
39,460	45,784	43,600	90,847	48,490	79,828	87,870	135,012	5,520	8,749	27	
239,440	11,317,230	324,250	12,075,109	386,610	13,896,928	751,000	24,582,264	88,280	3,321,743	28	
223,300	705,356	255,540	602,266	315,660	671,031	558,420	1,188,848	84,950	179,586	29	
120,560	253,368	122,240	287,384	145,340	293,554	263,910	512,532	32,590	62,193	30	
224,550	133,891	217,030	77,293	307,290	117,664	571,380	235,578	9,000	1,617	31	
16,370	41,546	25,780	70,976	29,410	77,728	41,310	93,225	3,480	9,733	32	
75,330	55,612	82,330	34,082	94,840	32,678	149,330	60,747	19,870	5,208	33	
5,310	9,267	5,660	5,323	5,440	9,718	21,300	41,505	1,200	1,085	34	
21,470	83,439	22,900	82,797	24,320	81,152	41,280	132,315	8,920	26,706	35	
11,180	19,356	7,010	16,556	6,960	14,939	12,240	34,625	1,310	1,672	36	
11,310	78,922	7,810	35,827	19,270	94,457	16,960	75,788	1,500	3,595	37	
235,140	1,380,757	280,390	1,212,503	358,620	1,392,921	668,890	2,375,162	86,540	291,396	38	
238,510	9,925,208	323,790	10,851,528	386,350	12,489,442	750,070	22,192,270	88,280	3,028,361	39	
239,310	1,499,951	324,250	2,035,678	386,590	2,427,102	751,000	4,715,362	88,280	554,369	40	
640	2,168	1,790	6,053	2,840	9,609	4,790	16,214			41	
35,390	161,115	51,090	229,482	70,850	319,544	120,440	543,756	23,640	104,359	42	
64,920	55,858	79,190	66,323	98,600	80,521	173,230	143,617	31,120	23,901	43	
236,170	136,160	307,660	160,333	371,980	194,413	703,810	346,095	87,280	50,159	44	
237,400	181,118	314,850	212,300	377,410	254,334	731,940	459,718	87,940	68,376	45	
5,760	5,484	13,920	13,710	7,090	6,677	13,170	12,408	1,330	1,258	46	
2,470	10,180	4,450	18,549	5,450	23,637	6,500	26,800	300	1,223	47	
72,910	72,264	54,910	60,954	66,800	69,444	142,660	133,655	7,910	8,257	48	
3,820	5,974	3,260	5,826	4,660	10,554	6,760	14,670	1,980	3,085	49	
10,840	13,412	9,420	10,915	14,850	16,266	26,900	28,363	400	241	50	
239,400	364,484	324,250	479,349	386,610	579,988	751,000	1,094,855	88,280	138,574	51	
139,940	92,460	166,510	60,359	194,050	74,532	308,450	116,445	45,050	9,476	52	
50	31	200	147	320	466	330	50			53	
132,520	24,012	151,440	14,983	174,870	18,779	282,280	29,072	40,210	2,249	54	
239,400	388,496	324,250	494,332	386,610	598,766	751,000	1,123,927	88,280	140,823	55	
233,060	1,712,977	297,610	1,754,260	359,410	1,917,710	662,960	3,329,660	86,860	481,893	56	
188,410	735,237	223,530	712,529	282,280	776,518	478,490	1,263,512	67,270	189,937	57	
233,170	2,448,214	297,610	2,466,789	359,540	2,694,228	662,960	4,593,172	86,860	671,830	58	
25,520	14,296	23,610	15,449	23,540	15,550	34,910	18,788	3,610	2,185	59	
233,060	1,630,775	297,610	1,659,147	359,410	1,826,416	663,030	3,174,540	86,860	439,226	60	
232,680	84,439	295,950	87,820	358,800	94,630	660,500	160,741	86,730	22,233	61	
		760	1,413	160	354	10	33	160	59	62	
32,100	5,172	18,280	2,710	24,140	2,774	34,280	5,670	3,540	182	63	
13,710	9,790	25,100	20,264	36,640	26,303	72,120	60,694	2,370	1,937	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Item		Poste	Federal Crown corporation employees Employés des sociétés de la couronne fédérale		Provincial Crown corporation employees Employés des sociétés de la couronne provinciale	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	126,380		149,800
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	4,940		4,920
Total number of returns	3	Nombre total de déclarations	3	131,320		154,710
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	131,320	\$	\$
Commissions	5	Commissions	5	780	4,840,135	6,433,312
Other employment income	6	Autres revenus d'emploi	6	6,340	6,626	2,367
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	390	15,292	1,080
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,980	868	4,200
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,370	9,788	1,872
Family Allowance	10	Allocations familiales	10	43,860	24,600	8,817
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	14,110	29,853	24,899
Taxable amount of dividends	12	Montant imposable des dividendes	12	8,660	56,320	40,467
Bond interest	13	Intérêts obligataires	13	32,650	16,890	71,713
Bank interest	14	Intérêts bancaires	14	56,380	5,564	7,384
Mortgage interest	15	Intérêts hypothécaires	15	1,480	21,841	28,240
Income from trusts	16	Revenus de fiducie	16	390	37,340	88,248
Annuity income	17	Revenus de rentes	17	1,020	3,168	4,267
Foreign investment income	18	Revenus de placements étrangers	18	1,300	61	294
Net rental income	19	Revenus nets de location	19	10,130	1,020	1,809
Taxable capital gains	20	Gains en capital imposables	20	4,800	427	1,026
RRSP income	21	Revenu d'un REER	21	4,120	-22,728	-33,240
Net business income	22	Revenus nets d'entreprise	22	5,660	14,527	14,802
Net professional income	23	Revenus nets de profession libérale	23	600	15,965	12,803
Net commission income	24	Revenus nets de commissions	24	500	-14,046	-5,061
Net farming income	25	Revenus nets d'agriculture	25	2,220	344	515
Net fishing income	26	Revenus nets de pêche	26	60	847	724
Other income	27	Autres revenus	27	15,450	-11,993	-9,663
Total income assessed	28	Revenu total établi	28	131,320	92	80
				5,102,473	18,040	24,959
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	103,800	233,229	127,060
RRSP contributions	30	Cotisations à un REER	30	51,240	117,548	259,892
Union and professional dues	31	Cotisations syndicales et professionnelles	31	103,850	45,937	156,352
Child care expenses	32	Frais de garde d'enfants	32	6,240	19,154	53,347
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	34,140	10,131	16,140
Other employment expenses	34	Autres dépenses d'emploi	34	12,130	48,550	21,724
Other deductions	35	Autres déductions	35	10,050	3,107	6,774
Capital gains deduction	36	Déduction pour gains en capital	36	3,170	34,171	52,424
Additional deductions	37	Déductions supplémentaires	37	4,290	9,889	9,052
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	127,830	15,598	6,140
Taxable income assessed	39	Revenu imposable établi	39	131,320	520,764	28,784
				4,577,038	150,300	604,490
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	131,320	824,642	154,710
Age amount	41	Montant en raison de l'âge	41	390	1,324	810
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	27,040	120,808	32,660
Amounts for dependent children	43	Montants pour enfants à charge	43	38,420	30,757	147,435
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	128,960	72,587	42,426
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	130,530	94,645	151,980
Eligible pension income amount	46	Montant pour revenu de pensions	46	3,120	2,981	153,910
Disability amount	47	Montant pour personnes handicapées	47	1,630	6,807	2,630
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	15,720	19,441	2,605
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,760	4,143	1,690
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	3,820	3,644	25,270
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	131,320	201,008	1,940
					3,380	2,897
Charitable donations	52	Dons de charité	52	66,600	5,086	3,775
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	50	12	3,775
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	61,930	5,086	3,775
						239,521
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	131,320	206,094	154,710
						247,889
Net federal tax	56	Impôt fédéral net	56	126,380	716,680	1,037,065
Net provincial tax	57	Impôt provincial net	57	97,830	286,060	414,337
Total tax payable	58	Total de l'impôt à payer	58	126,380	1,002,740	1,451,402
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	7,540	4,672	19,600
						12,426
Basic federal tax	60	Impôt fédéral de base	60	126,380	682,579	987,626
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	126,190	35,421	149,440
Minimum tax	62	Impôt minimum	62	430	597	51,482
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	8,130	737	70
Child tax credit	64	Crédit d'impôt pour enfants	64	7,720	5,331	976
						5,073

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Unclassified employees Employés non classés		Total employees Total, employés		Total farmers Total, agriculteurs		Total fishermen Total, pêcheurs		Self-employed accountants Comptables indépendants		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
472,540		9,726,530		154,560		26,000		12,800		1	
193,680		1,654,560		90,190		6,110		1,790		2	
666,230		11,381,090		244,750		32,110		14,590		3	
	\$		\$		\$		\$		\$		
627,830	11,048,304	11,309,280	301,415,280	61,420	717,385	8,330	31,920	2,090	27,214	4	
10,620	124,037	393,170	6,062,473	800	7,419	30	285	10	1,062	5	
79,980	973,932	537,130	1,995,865	4,460	15,272	230	421	130	1,100	6	
4,390	15,285	68,310	239,999	33,500	138,156	440	1,537	1,020	4,401	7	
32,410	177,002	287,050	1,006,757	41,350	159,942	1,070	3,566	1,110	5,982	8	
7,890	43,619	162,910	1,208,743	8,860	49,126	100	410	470	4,446	9	
117,660	79,537	2,860,800	1,965,923	64,250	60,133	10,360	7,120	5,950	4,936	10	
121,420	425,898	2,258,330	7,820,979	14,770	69,656	27,280	214,489	130	451	11	
28,380	71,963	790,410	1,787,528	23,570	45,405	820	770	4,840	23,784	12	
65,650	49,524	1,703,100	1,183,829	27,830	68,074	310	450	1,630	3,694	13	
230,780	266,419	4,183,600	5,317,142	177,480	561,317	10,970	20,667	10,080	35,543	14	
5,730	19,184	96,710	409,511	5,790	29,433	70	455	1,130	5,439	15	
1,980	4,813	49,470	36,960	1,580	3,701	30	9	110	40	16	
3,790	8,144	64,200	137,259	8,960	22,426	120	132	590	3,585	17	
6,320	4,777	143,550	95,341	3,560	4,281	100	10	960	712	18	
25,030	-35,631	597,270	-1,074,020	13,350	25,272	620	-376	2,290	-8,802	19	
12,200	34,996	296,890	938,209	27,030	243,931	380	2,506	3,020	29,970	20	
15,930	72,055	343,440	1,266,769	8,200	51,920	680	3,700	850	6,132	21	
14,320	-28,862	312,300	-524,191	12,260	30,777	640	-348	620	-1,442	22	
5,020	5,993	73,950	271,804	1,210	20,382			14,590	864,058	23	
2,480	2,593	42,380	64,692	1,250	7,701	30	17	170	2,896	24	
6,480	-22,549	101,800	-384,007	241,120	1,904,134	340	-926	320	-2,264	25	
410	497	5,390	5,583	390	812	31,900	394,267			26	
59,370	86,394	1,333,720	2,286,261	30,850	48,916	4,850	10,538	3,400	-11,434	27	
666,230	13,427,925	11,381,090	333,534,696	244,220	4,285,572	32,110	691,616	14,590	1,001,503	28	
68,700	89,782	3,481,790	6,145,725	9,260	10,458	170	83	160	127	29	
162,490	450,931	3,753,520	9,857,310	62,210	183,808	4,940	15,408	9,830	77,382	30	
114,590	34,059	4,342,490	1,655,663	13,190	3,282	7,100	1,191	1,480	781	31	
35,410	78,060	576,620	1,395,782	2,580	3,647	490	768	1,440	5,297	32	
62,300	40,904	1,772,960	1,272,701	16,440	10,148	1,200	583	7,940	42,098	33	
18,340	67,996	386,090	1,850,157	1,360	2,538	200	234	50	254	34	
40,310	264,714	685,130	2,681,947	10,400	27,013	2,920	8,051	2,340	23,348	35	
8,250	24,088	203,180	632,722	22,270	222,620	280	1,987	1,600	20,999	36	
13,370	60,363	284,680	1,305,391	13,240	60,021	5,380	16,849	680	2,719	37	
317,260	1,110,897	7,722,920	26,797,398	108,650	523,534	16,980	45,153	12,620	173,007	38	
661,530	12,335,405	11,358,700	306,645,146	231,470	3,889,602	31,520	648,829	14,330	843,473	39	
665,940	4,167,883	11,378,080	71,340,595	244,490	1,535,388	32,110	201,657	14,590	91,501	40	
8,050	27,159	80,610	272,143	34,360	116,384	440	1,480	1,070	3,627	41	
86,230	392,502	1,795,830	8,094,608	60,700	246,656	6,370	29,178	2,740	11,771	42	
92,410	79,244	2,372,200	1,973,282	59,680	70,907	8,730	7,710	5,130	5,100	43	
480,230	166,058	10,394,800	4,472,689	162,610	78,051	24,590	12,621	13,050	13,399	44	
516,140	211,212	10,735,290	5,708,410	45,480	13,381	30,700	7,333	990	232	45	
7,680	7,133	156,640	147,014	11,590	11,007	90	75	690	657	46	
16,200	66,658	98,500	410,652	3,180	13,255	560	2,275	120	486	47	
95,330	97,387	1,652,080	1,686,673	14,240	17,158	1,780	2,330	1,950	2,941	48	
5,350	13,095	113,420	229,195	9,800	26,804	250	546	380	778	49	
32,140	31,722	398,460	385,827	22,960	18,148	1,500	888	2,020	2,418	50	
666,080	894,071	11,380,260	16,105,049	244,490	364,889	32,110	45,219	14,590	22,614	51	
143,990	63,578	3,665,410	1,626,201	85,410	74,787	7,720	3,116	10,420	21,456	52	
290	338	2,980	8,221	300	42			60	1,051	53	
126,370	16,319	3,300,740	417,247	80,920	19,822	6,690	777	10,340	6,255	54	
666,080	910,389	11,380,290	16,522,296	244,490	384,711	32,110	45,996	14,590	28,870	55	
472,360	1,564,101	9,725,410	46,001,788	153,500	369,733	26,000	73,472	12,800	178,042	56	
308,380	586,507	7,032,530	18,472,907	101,040	179,927	24,330	41,461	9,760	69,557	57	
472,540	2,150,608	9,726,530	64,474,695	154,560	549,661	26,000	114,932	12,800	247,599	58	
12,640	9,326	502,600	344,061	4,740	7,170	1,490	2,701	3,810	4,308	59	
472,980	1,501,362	9,727,790	43,680,478	154,420	370,362	26,060	76,961	12,800	166,785	60	
467,350	81,329	9,672,640	2,393,614	146,400	18,702	25,790	3,704	12,740	11,846	61	
50	238	4,900	9,438	80	205			20	111	62	
26,650	9,579	749,560	237,898	21,550	6,040	800	102	4,690	3,166	63	
106,870	109,291	1,125,150	969,138	20,250	27,745	2,450	2,496	700	682	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Self-employed medical doctors and surgeons <i>Médecins et chirurgiens indépendants</i>		Self-employed dentists <i>Dentistes indépendants</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	41,160	8,530	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2	630	240	
Total number of returns	3 <i>Nombre total de déclarations</i>	3	41,790	8,770	
Sources of income	Sources de revenu				
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	4	10,270	1,420	\$ 18,753
Commissions	5 <i>Commissions</i>	5	10	30	942
Other employment income	6 <i>Autres revenus d'emploi</i>	6	1,850	80	745
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	2,740	270	1,094
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	2,850	340	1,991
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	1,490	100	987
Family Allowance	10 <i>Allocations familiales</i>	10	19,270	3,920	3,069
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	40	173	
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	15,970	2,960	19,470
Bond interest	13 <i>Intérêts obligataires</i>	13	5,600	820	3,728
Bank interest	14 <i>Intérêts bancaires</i>	14	34,600	6,430	24,878
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	2,610	450	3,202
Income from trusts	16 <i>Revenus de fiducie</i>	16	950	160	204
Annuity income	17 <i>Revenus de rentes</i>	17	1,760	190	475
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	4,990	930	1,030
Net rental income	19 <i>Revenus nets de location</i>	19	8,270	1,610	-20,608
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	10,860	1,920	21,880
RRSP income	21 <i>Revenu d'un REER</i>	21	1,270	410	10,491
Net business income	22 <i>Revenus nets d'entreprise</i>	22	1,820	630	-13,004
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	41,790	8,760	904,328
Net commission income	24 <i>Revenus nets de commissions</i>	24		10	19
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	1,050	190	-496
Net fishing income	26 <i>Revenus nets de pêche</i>	26	10		
Other income	27 <i>Autres revenus</i>	27	23,770	3,120	-24,274
Total income assessed	28 <i>Revenu total établi</i>	28	41,790	8,760	958,940
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	29	2,630	80	235
RRSP contributions	30 <i>Cotisations à un REER</i>	30	36,600	7,430	68,026
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	31	4,530	590	466
Child care expenses	32 <i>Frais de garde d'enfants</i>	32	2,270	450	1,820
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	33	20,630	4,830	36,447
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	34	100	30	89
Other deductions	35 <i>Autres déductions</i>	35	8,120	1,550	18,648
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	36	5,410	950	11,716
Additional deductions	37 <i>Déductions supplémentaires</i>	37	2,480	450	3,718
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	38	39,790	8,150	141,165
Taxable income assessed	39 <i>Revenu imposable établi</i>	39	41,620	8,710	818,503
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	40	41,750	8,770	55,055
Age amount	41 <i>Montant en raison de l'âge</i>	41	2,840	290	972
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	42	4,580	600	2,739
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	43	17,680	3,480	3,307
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	44	39,250	8,400	9,807
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	45	6,670	720	192
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	46	1,980	160	154
Disability amount	47 <i>Montant pour personnes handicapées</i>	47	460	60	264
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	48	7,910	1,430	2,412
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	49	690	70	100
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	50	2,030	260	665
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	51	41,750	8,770	12,872
Charitable donations	52 <i>Dons de charité</i>	52	31,270	5,860	13,249
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	53	50	20	1
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	54	30,810	5,680	3,694
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	55	41,770	8,770	16,567
Net federal tax	56 <i>Impôt fédéral net</i>	56	41,160	8,530	198,050
Net provincial tax	57 <i>Impôt provincial net</i>	57	29,000	6,370	86,945
Total tax payable	58 <i>Total de l'impôt à payer</i>	58	41,160	8,530	284,995
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60 <i>Impôt fédéral de base</i>	60	41,160	8,530	184,233
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	61	41,140	8,530	14,164
Minimum tax	62 <i>Impôt minimum</i>	62	80	50	208
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	63	15,500	2,940	2,594
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	64	160	107	12

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Self-employed lawyers and notaries <i>Avocats et notaires indépendants</i>		Self-employed engineers and architects <i>Ingénieurs et architectes indépendants</i>		Self-employed entertainers, artists, etc. <i>Prof. du spectacle, artistes, etc. indépendants</i>		Other self-employed professionals <i>Autres membres de prof. libérales indépendants</i>		Total self-employed professionals <i>Total, membres de professions libérales indépendants</i>		I	P
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	t	o
										e	s
										m	t
										e	e
23,830		5,630		11,410		71,360		174,720		1	
1,510		660		9,400		17,730		31,950		2	
25,340		6,290		20,810		89,080		206,680		3	
	\$		\$		\$		\$		\$		
4,330	66,136	980	15,742	5,690	34,459	21,360	221,365	46,120	640,802	4	
10	3			210	388	360	1,598	640	4,772	5	
290	1,950			420	391	1,440	3,697	4,220	12,206	6	
950	3,912		2,009	390	1,519	2,980	12,341	8,830	36,540	7	
1,220	7,250		2,987	620	2,125	3,990	19,026	10,740	56,433	8	
530	6,426		7,395	470	2,608	2,790	46,747	6,390	90,718	9	
11,210	8,843	1,860	1,260	2,650	1,605	20,010	15,184	64,890	51,304	10	
150	721	470	2,658	800	2,614	3,990	16,765	5,580	23,420	11	
7,690	55,656	1,200	7,298	1,240	2,530	12,630	42,016	46,530	220,125	12	
2,910	7,946	750	1,497	2,120	2,932	7,900	12,845	21,730	53,686	13	
16,160	62,773	3,870	10,390	10,710	13,296	49,870	88,794	131,700	372,350	14	
1,720	15,762	240	1,475	260	1,500	2,580	18,382	8,990	66,612	15	
360	362	40	15	150	127	850	1,146	2,610	2,939	16	
620	4,663	240	1,324	90	228	1,100	3,522	4,590	27,086	17	
2,150	3,719	250	215	580	489	3,230	2,384	13,100	13,946	18	
5,070	-31,897	920	-2,555	1,470	-4,467	9,000	-26,471	28,640	-171,502	19	
4,290	59,664	590	5,910	1,020	2,161	6,840	40,095	28,540	250,424	20	
1,570	22,510	430	4,083	1,240	6,232	4,580	28,249	10,340	96,126	21	
1,460	-13,721	140	-1,597	480	635	3,630	-35,226	8,760	-120,578	22	
25,320	2,124,711	6,280	231,448	20,530	256,885	88,560	2,501,085	205,830	11,798,949	23	
110	267			200	579	790	12,893	1,300	16,729	24	
530	-1,877	80	86	110	-272	1,420	-6,170	3,690	-12,454	25	
						20	-101	30	-249	26	
6,580	-10,205	930	-350	2,590	4,980	13,340	-3,153	53,720	-132,927	27	
25,340	2,395,575	6,290	291,381	20,770	333,543	89,040	3,017,013	206,580	13,397,456	28	
480	816	100	185	790	503	2,700	2,865	6,940	11,968	29	
18,200	154,135	3,480	22,118	9,080	20,922	40,980	201,327	125,590	895,354	30	
1,890	1,647	1,210	401	3,550	932	9,170	2,617	22,410	11,275	31	
1,990	7,043	340	1,203	1,260	3,022	7,260	18,789	15,020	46,898	32	
11,760	66,384	1,680	3,271	2,210	1,532	19,170	66,090	68,210	354,566	33	
120	801	20	107	60	123	620	1,872	1,000	3,950	34	
4,210	53,407	830	5,491	920	4,533	6,680	61,763	24,640	252,127	35	
2,120	25,594	480	4,426	510	1,376	4,060	25,880	15,130	137,285	36	
1,360	8,644	160	1,157	120	230	2,420	16,300	7,660	46,977	37	
21,770	318,470	4,590	38,359	11,700	33,174	56,610	397,502	155,210	1,760,401	38	
24,870	2,090,835	6,210	254,206	19,790	303,353	87,560	2,645,521	203,080	11,689,090	39	
25,160	157,975	6,290	39,401	20,690	129,894	89,000	557,431	206,240	1,292,606	40	
970	3,268	500	1,707	400	1,358	3,110	10,537	9,170	31,072	41	
4,320	19,210	890	3,264	2,520	11,135	9,980	42,573	25,620	110,265	42	
9,750	9,531	1,670	1,469	1,720	1,403	17,350	16,023	56,780	55,252	43	
23,490	25,888	5,630	4,862	15,700	7,356	76,890	55,917	182,410	162,632	44	
1,850	485	680	235	4,770	704	15,620	3,136	31,290	8,386	45	
780	746	630	565	390	368	2,940	2,854	7,560	7,248	46	
250	1,025	60	193	10	49	550	2,278	1,510	6,306	47	
2,930	4,646	1,000	1,125	2,150	2,365	12,600	16,145	29,970	43,593	48	
500	1,012	90	125	80	173	890	1,933	2,710	5,127	49	
1,760	6,043	480	661	2,300	2,270	7,980	11,982	16,820	30,350	50	
25,160	39,057	6,290	9,111	20,690	26,692	89,020	122,570	206,260	298,058	51	
17,190	34,928	3,220	3,737	5,930	3,690	32,460	33,460	106,350	184,737	52	
60	690	20	2	80	1,379	50	1,908	330	6,219	53	
16,890	9,889	3,110	1,017	5,400	1,370	30,350	9,596	102,590	52,846	54	
25,160	48,946	6,290	10,129	20,690	28,062	89,020	132,166	206,280	350,903	55	
23,830	494,916	5,630	47,196	11,410	37,610	71,330	453,866	174,700	2,599,392	56	
17,510	208,844	3,680	16,197	7,330	13,953	52,660	195,451	126,310	1,060,066	57	
23,830	703,759	5,630	63,393	11,410	51,563	71,360	649,316	174,720	3,659,458	58	
8,560	8,187	740	792	320	222	6,120	6,457	42,670	45,331	59	
23,830	460,386	5,640	44,687	11,420	35,884	71,420	427,740	174,800	2,425,235	60	
23,800	35,692	5,490	2,932	11,110	2,185	70,590	27,968	173,380	182,213	61	
40	341					30	239	220	1,078	62	
7,490	7,417	1,130	972	1,180	337	11,960	5,595	44,880	29,299	63	
550	404	30	43	1,550	1,194	7,840	7,342	10,860	9,783	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Item		Poste	Total self-employed salespeople Total, vendeurs indépendants		Forestry operators Exploitants forestiers	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	37,120	3,980	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	17,490	2,090	
Total number of returns	3	Nombre total de déclarations	3	54,610	6,070	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	11,130	2,390	30,908
Commissions	5	Commissions	5	2,400		
Other employment income	6	Autres revenus d'emploi	6	700	230	2,694
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	1,590	170	736
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,910	530	2,160
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,470	110	660
Family Allowance	10	Allocations familiales	10	12,010	2,610	2,083
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	3,070	2,010	16,065
Taxable amount of dividends	12	Montant imposable des dividendes	12	5,430	320	130
Bond interest	13	Intérêts obligataires	13	3,760	350	333
Bank interest	14	Intérêts bancaires	14	23,790	2,460	4,298
Mortgage interest	15	Intérêts hypothécaires	15	700	10	60
Income from trusts	16	Revenus de fiducie	16	280		
Annuity income	17	Revenus de rentes	17	1,190		
Foreign investment income	18	Revenus de placements étrangers	18	1,390		
Net rental income	19	Revenus nets de location	19	6,380	310	1,475
Taxable capital gains	20	Gains en capital imposables	20	3,270	130	1,193
RRSP income	21	Revenu d'un REER	21	5,410	380	3,115
Net business income	22	Revenus nets d'entreprise	22	2,280	5,900	58,354
Net professional income	23	Revenus nets de profession libérale	23	60	10	72
Net commission income	24	Revenus nets de commissions	24	54,400	40	753
Net farming income	25	Revenus nets d'agriculture	25	890	540	-1,393
Net fishing income	26	Revenus nets de pêche	26	70	40	19
Other income	27	Autres revenus	27	8,440	750	1,539
Total income assessed	28	Revenu total établi	28	54,520	6,010	125,532
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	570	80	63
RRSP contributions	30	Cotisations à un REER	30	20,770	950	4,040
Union and professional dues	31	Cotisations syndicales et professionnelles	31	2,320	520	108
Child care expenses	32	Frais de garde d'enfants	32	2,600	160	331
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	7,710	410	1,142
Other employment expenses	34	Autres dépenses d'emploi	34	1,960	260	1,441
Other deductions	35	Autres déductions	35	4,380	350	1,346
Capital gains deduction	36	Déduction pour gains en capital	36	1,990	130	1,193
Additional deductions	37	Déductions supplémentaires	37	1,020	830	2,320
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	28,910	2,640	11,984
Taxable income assessed	39	Revenu imposable établi	39	52,380	5,890	113,654
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	54,590	342,451	6,070
Age amount	41	Montant en raison de l'âge	41	1,640	5,548	170
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	7,940	34,857	1,900
Amounts for dependent children	43	Montants pour enfants à charge	43	9,860	8,634	2,340
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	43,810	29,065	4,610
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	9,670	1,579	2,350
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,800	1,669	180
Disability amount	47	Montant pour personnes handicapées	47	370	1,453	20
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	6,170	5,919	190
Amounts transferred from spouse	49	Montants transférés du conjoint	49	570	1,370	70
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	4,440	5,392	190
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	54,590	74,427	6,070
Charitable donations	52	Dons de charité	52	15,980	12,210	1,080
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	60	1	
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	14,700	3,257	960
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	54,590	77,684	6,070
Net federal tax	56	Impôt fédéral net	56	37,120	164,807	3,980
Net provincial tax	57	Impôt provincial net	57	22,310	61,150	2,500
Total tax payable	58	Total de l'impôt à payer	58	37,120	225,957	3,980
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	1,750	1,618	140
Basic federal tax	60	Impôt fédéral de base	60	37,120	155,989	3,980
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	36,730	9,123	3,930
Minimum tax	62	Impôt minimum	62	20	197	
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	5,060	1,296	320
Child tax credit	64	Crédit d'impôt pour enfants	64	6,710	7,344	310

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 3 (suite)

Toutes les déclarations selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Manufacturers Fabricants		Proprietors of construction businesses Propriétaires d'entreprises de construction		Public utility and transport operators Exploitants de services publics et de transport		Wholesale traders Commerçants de gros		Retail traders Commerçants de détail		I t e m s
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
11,430		67,600		43,340		4,050		83,460		1
6,600		29,480		25,650		2,670		53,880		2
18,030		97,080		69,000		6,720		137,340		3
	\$		\$		\$		\$		\$	
3,240	39,175	19,690	179,641	14,610	145,545	1,990	29,816	35,100	473,039	4
80	184	680	6,653	310	1,479	390	7,320	1,590	12,688	5
130	136	1,240	5,569	1,230	2,618	20	443	1,960	9,142	6
680	2,785	1,990	7,778	1,440	5,695	80	359	4,850	20,264	7
1,190	5,301	4,180	17,273	3,580	14,327	210	1,190	8,640	38,947	8
410	2,433	1,720	11,443	1,170	8,114	70	169	3,190	31,651	9
4,330	3,310	29,580	22,701	17,850	14,119	1,520	987	31,560	24,160	10
1,280	8,167	5,800	33,154	3,960	19,763	590	3,139	7,710	30,188	11
990	1,309	3,690	10,772	2,060	6,766	450	5,761	10,000	42,823	12
1,690	4,757	4,470	5,635	3,980	5,113	640	1,372	12,340	18,923	13
8,350	20,129	38,380	60,944	27,040	42,828	2,970	6,870	68,310	141,722	14
400	2,165	1,700	5,584	560	2,298	90	505	2,680	12,833	15
50	16	120	32	140	129	70	1	590	709	16
260	1,049	550	765	390	1,173	50	113	2,500	6,722	17
430	44	470	115	340	43	80	672	2,430	1,476	18
1,750	958	10,110	-7,702	5,340	-1,266	570	-939	16,410	10,053	19
870	3,004	2,050	21,654	2,150	24,837	370	3,915	7,640	94,803	20
980	3,910	4,730	25,495	2,870	11,101	330	2,097	5,930	36,283	21
17,750	182,008	96,610	1,222,059	68,460	731,178	6,490	50,888	135,710	1,144,947	22
50	630	310	2,901	70	755	30	770	1,220	8,177	23
130	819	480	2,587	90	1,067	60	165	1,950	5,182	24
430	-356	3,380	-4,563	2,340	-7,634	250	1,183	2,810	-3,591	25
50	-51	40	215	170	406			110	859	26
1,410	3,813	6,040	7,649	4,190	7,190	500	781	10,560	16,242	27
18,030	285,694	96,900	1,638,356	68,780	1,037,643	6,720	117,577	136,550	2,178,240	28
140	286	2,220	1,749	840	964	270	398	4,780	6,421	29
5,070	14,917	26,590	76,967	16,170	46,438	2,020	5,922	36,590	111,182	30
890	196	7,750	1,882	4,240	1,143	160	91	8,880	2,465	31
740	2,289	3,100	7,565	2,120	5,899	270	624	5,370	12,182	32
1,400	640	7,230	10,687	3,290	2,139	780	829	11,610	11,435	33
		380	2,850	1,170	4,144	60	351	910	3,678	34
510	1,948	5,360	26,045	4,430	16,863	350	1,733	6,560	40,612	35
570	2,760	1,590	15,975	1,520	9,776	310	3,506	6,090	73,881	36
480	737	2,190	8,422	2,020	5,576	180	1,584	3,190	11,741	37
7,410	23,813	41,990	152,142	26,590	92,942	3,020	15,039	59,500	273,598	38
16,780	269,449	91,970	1,551,014	64,840	978,006	6,190	110,950	122,050	2,047,083	39
17,910	112,393	96,930	608,691	68,950	432,960	6,660	41,837	137,340	862,399	40
830	2,804	2,050	6,937	1,520	5,131	80	281	5,200	17,599	41
3,210	14,006	21,480	89,907	14,140	61,443	1,050	4,372	23,870	105,917	42
3,780	3,313	27,180	26,082	15,960	15,235	1,200	917	27,040	25,160	43
13,550	6,673	82,820	45,447	55,890	27,014	5,140	2,486	100,090	50,318	44
2,570	619	16,930	3,171	14,430	3,350	1,680	454	27,870	8,358	45
620	600	1,790	1,648	1,220	1,188	80	84	3,600	3,391	46
30	140	450	1,857	410	1,680	300	1,429	1,220	5,269	47
1,040	1,260	5,570	5,856	3,430	3,877	420	452	7,700	9,854	48
210	500	1,230	2,219	980	2,324	80	95	1,850	3,228	49
1,520	1,187	5,500	3,908	4,080	3,843	560	387	9,430	7,351	50
17,910	24,385	96,930	135,222	68,950	94,865	6,660	8,999	137,340	186,743	51
3,670	2,958	23,860	20,561	13,650	7,061	1,680	1,234	31,300	19,809	52
3,400	783	22,050	5,599	60	134			20	5	53
				12,240	1,845	1,510	323	28,510	5,186	54
17,910	25,168	96,930	140,822	69,000	96,710	6,720	9,322	137,340	191,929	55
11,430	28,840	67,600	163,748	43,280	97,437	4,050	14,092	83,380	233,986	56
7,610	11,897	51,650	72,800	28,450	41,188	2,630	6,142	46,420	73,038	57
11,430	40,738	67,600	236,547	43,340	138,625	4,050	20,233	83,460	307,024	58
210	306	1,140	1,236	680	548	190	268	2,560	2,472	59
11,430	27,583	67,600	156,017	43,330	93,801	4,050	13,408	83,380	223,042	60
11,380	1,448	66,460	8,323	42,130	4,767	3,920	723	81,820	12,202	61
								70	234	62
930	174	3,490	1,434	1,910	901	450	768	9,110	5,704	63
2,170	2,184	4,550	4,875	5,060	4,936	390	323	21,740	23,475	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

			Insurance agency operators <i>Courtiers d'assurance</i>		Real estate agency operators <i>Courtiers en valeurs immobilières</i>	
Item	Poste		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	2,690	2,280	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2	320	800	
Total number of returns	3	<i>Nombre total de déclarations</i>	3	3,010	3,080	
Sources of income		Sources de revenu				
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	370	2,885	1,250
Commissions	5	<i>Commissions</i>	5	50	366	210
Other employment income	6	<i>Autres revenus d'emploi</i>	6	30	178	90
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	40	175	190
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	90	559	250
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	130	1,537	150
Family Allowance	10	<i>Allocations familiales</i>	10	1,180	901	970
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	130	333	110
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	300	731	450
Bond interest	13	<i>Intérêts obligataires</i>	13	250	113	430
Bank interest	14	<i>Intérêts bancaires</i>	14	1,520	2,660	2,050
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	70	1,861	350
Income from trusts	16	<i>Revenus de fiducie</i>	16	50	2	
Annuity income	17	<i>Revenus de rentes</i>	17	80	304	70
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	80	50	210
Net rental income	19	<i>Revenus nets de location</i>	19	540	-1,204	1,460
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	110	305	410
RRSP income	21	<i>Revenu d'un REER</i>	21	380	1,102	290
Net business income	22	<i>Revenus nets d'entreprise</i>	22	2,980	77,912	3,080
Net professional income	23	<i>Revenus nets de profession libérale</i>	23			100
Net commission income	24	<i>Revenus nets de commissions</i>	24	40	1,401	120
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	100	-690	
Net fishing income	26	<i>Revenus nets de pêche</i>	26			
Other income	27	<i>Autres revenus</i>	27	480	49	580
Total income assessed	28	<i>Revenu total établi</i>	28	3,010	91,471	3,080
Deductions		Déductions				
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	40	24	190
RRSP contributions	30	<i>Cotisations à un REER</i>	30	1,530	6,456	1,220
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	120	60	170
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	100	85	450
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	590	771	840
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34			150
Other deductions	35	<i>Autres déductions</i>	35	340	496	210
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	70	240	180
Additional deductions	37	<i>Déductions supplémentaires</i>	37	160	779	120
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	2,110	8,979	2,180
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	2,990	83,647	2,720
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	<i>Montant personnel de base</i>	40	3,010	18,864	3,060
Age amount	41	<i>Montant en raison de l'âge</i>	41	40	135	190
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	480	2,246	360
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	950	985	760
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	2,730	2,385	2,540
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	210	57	890
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	60	53	150
Disability amount	47	<i>Montant pour personnes handicapées</i>	47			
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	380	395	440
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49			130
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	300	201	310
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	3,010	4,305	3,060
Charitable donations	52	<i>Dons de charité</i>	52	1,540	1,310	1,190
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53			
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	1,490	347	1,100
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	3,010	4,652	3,060
Net federal tax	56	<i>Impôt fédéral net</i>	56	2,690	12,555	2,280
Net provincial tax	57	<i>Impôt provincial net</i>	57	2,280	5,279	1,840
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	2,690	17,834	2,280
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59	80	42	180
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	2,690	11,875	2,280
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	2,670	680	2,240
Minimum tax	62	<i>Impôt minimum</i>	62			
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	300	97	450
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	180	109	530

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Proprietors of other financial businesses Propriétaires d'autres entreprises financières		Recreational services operators Exploitants de services récréatifs		Business services operators Exploitants de services commerciaux		Other services operators Exploitants d'autres services		Other business proprietors Propriétaires d'autres entreprises		I	P
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	t	o
2,410		5,030		18,770		145,150		8,220		1	
1,030		2,170		8,630		110,270		5,880		2	
3,440		7,200		27,400		255,420		14,100		3	
	\$		\$		\$		\$		\$		
920	24,654	2,780	41,881	6,840	50,476	55,300	543,196	3,170	40,911	4	
260	6,732			300	481	2,160	17,790			5	
190	240	160	4,594	100	1,011	4,500	11,083			6	
470	1,822	360	1,572	520	2,141	6,000	24,149	560	2,465	7	
480	2,555	540	2,746	1,140	4,139	12,780	46,772	660	2,937	8	
190	2,085	310	3,373	460	3,110	4,920	39,765	360	1,226	9	
880	601	1,280	1,025	3,920	2,798	51,140	37,033	2,990	2,272	10	
40	170	860	5,912	1,210	4,530	12,640	55,151	1,330	6,604	11	
1,100	3,513	700	16,542	2,400	8,347	12,020	45,010	590	626	12	
290	1,035	340	453	2,740	2,009	18,520	22,647	940	1,517	13	
2,360	9,338	4,090	10,925	14,500	20,496	106,880	195,357	6,510	10,462	14	
90	904	120	683	950	2,667	3,350	16,578	370	1,487	15	
130	763	80	1,104	50	28	1,000	261	100	31	16	
300	593	140	74	210	114	2,340	7,989	130	106	17	
540	-2,297	630	-198	720	200	2,920	4,674	370	169	18	
450	5,665	540	7,770	2,870	-3,815	24,750	-19,120	1,260	1,592	19	
250	4,241	300	2,277	1,580	13,686	10,200	106,792	480	3,427	20	
3,420	7,171	7,090	57,066	1,110	5,146	10,220	54,317	710	5,903	21	
60	2,588	240	5,667	27,040	372,815	252,770	2,386,542	14,000	145,412	22	
240	1,222			390	1,788	1,240	19,757	90	1,424	23	
50	572	100	-688	280	297	1,910	11,898	90	390	24	
				120	-494	4,520	-11,557	640	-1,048	25	
						200	176			26	
650	2,217	480	3,108	2,450	3,060	19,220	39,874	1,440	-1,369	27	
3,440	76,352	7,160	165,886	27,170	495,017	254,570	3,656,134	14,040	227,153	28	
110	173	180	283	750	283	6,040	6,244	620	739	29	
1,480	5,670	1,750	7,295	10,240	29,380	64,180	179,018	3,290	9,657	30	
220	89	640	251	1,430	338	13,180	3,507	930	184	31	
170	721	230	345	3,130	6,269	10,280	19,110	350	519	32	
770	6,742	940	5,551	4,030	13,878	19,890	34,293	1,000	992	33	
200	795	60	256	120	198	1,400	5,088	40	914	34	
570	3,407	470	3,647	1,160	4,226	9,710	41,520	790	2,480	35	
210	966	420	3,478	1,200	10,288	7,010	75,162	220	1,761	36	
170	611	140	2,275	780	1,575	5,810	26,174	490	3,128	37	
2,040	19,175	3,270	23,382	14,980	66,436	99,750	390,115	5,720	20,375	38	
3,140	95,272	6,790	154,015	26,690	435,654	238,940	3,424,891	13,140	220,893	39	
3,440	21,348	7,170	45,031	27,390	171,736	254,930	1,599,934	13,730	85,786	40	
470	1,599	360	1,233	690	2,340	7,170	24,292	840	2,855	41	
790	3,785	930	4,005	2,440	10,915	38,970	164,776	2,240	9,231	42	
590	449	1,180	1,109	2,820	2,722	41,290	35,687	2,490	2,374	43	
2,370	1,516	5,690	3,088	23,130	12,202	190,610	85,392	10,110	4,769	44	
790	355	2,380	592	5,170	895	44,120	9,652	2,750	627	45	
220	216	200	203	400	394	5,340	4,978	320	270	46	
		130	523	50	218	1,480	5,990	150	609	47	
440	335	520	460	2,280	2,631	17,700	19,855	1,040	1,021	48	
120	488	210	530	300	795	3,200	7,037	350	849	49	
300	231	660	480	3,570	3,407	18,470	15,605	450	208	50	
3,440	5,154	7,170	9,729	27,390	35,389	254,930	335,361	13,730	18,455	51	
1,490	1,613	2,160	2,482	7,060	5,429	47,830	33,657	2,720	2,162	52	
		60	41			310	450			53	
1,390	442	2,050	699	6,390	1,491	42,800	9,014	2,270	578	54	
3,440	5,597	7,170	10,428	27,390	36,880	254,930	344,375	13,730	19,033	55	
2,410	17,140	5,030	22,077	18,770	50,323	145,020	371,241	8,200	27,932	56	
1,830	7,798	3,340	9,002	14,820	22,732	83,360	138,330	5,500	12,261	57	
2,410	24,937	5,030	31,079	18,770	73,055	145,150	509,571	8,220	40,192	58	
180	328	200	565	320	576	3,260	3,192	320	240	59	
2,410	15,954	5,030	20,651	18,770	47,675	145,080	354,513	8,200	26,549	60	
2,400	1,160	4,880	1,374	18,400	2,715	141,600	20,211	7,970	1,613	61	
						50	170			62	
1,050	468	700	2,205	2,290	1,104	11,370	5,993	590	83	63	
770	906	990	1,197	5,740	5,866	56,700	58,870	1,320	1,403	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3 (concluded)

All Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Item		Poste	Total business propriétaires Total, propriétaires d'entreprises		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	398,410	944,150	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	249,460	374,480	
Total number of returns	3	Nombre total de déclarations	3	647,870	1,318,630	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	147,640	232,550	3,273,396
Commissions	5	Commissions	5	6,020	6,380	75,024
Other employment income	6	Autres revenus d'emploi	6	9,880	40,481	70,268
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	17,360	70,741	2,421,873
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	34,270	140,219	1,981,430
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	13,180	106,925	1,382,210
Family Allowance	10	Allocations familiales	10	149,810	112,634	46,159
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	37,660	183,529	215,806
Taxable amount of dividends	12	Montant imposable des dividendes	12	35,060	149,064	5,978,216
Bond interest	13	Intérêts obligataires	13	46,990	64,540	2,226,725
Bank interest	14	Intérêts bancaires	14	285,410	537,132	12,940,273
Mortgage interest	15	Intérêts hypothécaires	15	10,720	52,444	1,640,268
Income from trusts	16	Revenus de fiducie	16	2,170	1,216	129,636
Annuity income	17	Revenus de rentes	17	6,780	20,411	1,187,673
Foreign investment income	18	Revenus de placements étrangers	18	8,490	8,417	286,137
Net rental income	19	Revenus nets de location	19	66,530	-28,776	117,760
Taxable capital gains	20	Gains en capital imposables	20	26,960	302,629	191,990
RRSP income	21	Revenu d'un REER	21	28,460	158,243	39,840
Net business income	22	Revenus nets d'entreprise	22	641,310	6,433,156	39,160
Net professional income	23	Revenus nets de profession libérale	23	3,800	51,809	13,160
Net commission income	24	Revenus nets de commissions	24	5,420	27,839	6,690
Net farming income	25	Revenus nets d'agriculture	25	15,290	-30,294	34,360
Net fishing income	26	Revenus nets de pêche	26	610	1,580	1,170
Other income	27	Autres revenus	27	48,740	86,886	168,840
Total income assessed	28	Revenu total établi	28	645,450	10,190,104	1,318,540
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	16,260	17,976	21,930
RRSP contributions	30	Cotisations à un REER	30	171,080	502,019	146,930
Union and professional dues	31	Cotisations syndicales et professionnelles	31	39,120	10,409	59,340
Child care expenses	32	Frais de garde d'enfants	32	26,480	56,502	6,640
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	52,780	93,960	437,730
Other employment expenses	34	Autres dépenses d'emploi	34	4,750	21,901	5,830
Other deductions	35	Autres déductions	35	30,810	147,383	44,050
Capital gains deduction	36	Déduction pour gains en capital	36	19,530	203,170	150,020
Additional deductions	37	Déductions supplémentaires	37	16,530	65,411	35,160
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	271,200	1,118,732	624,510
Taxable income assessed	39	Revenu imposable établi	39	602,140	9,590,632	1,310,090
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	646,580	4,058,314	1,314,170
Age amount	41	Montant en raison de l'âge	41	19,610	66,426	598,270
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	111,850	481,019	73,220
Amounts for dependent children	43	Montants pour enfants à charge	43	127,570	116,883	50,980
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	499,290	245,129	145,760
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	122,150	29,194	138,970
Eligible pension income amount	46	Montant pour revenu de pensions	46	14,200	13,360	317,560
Disability amount	47	Montant pour personnes handicapées	47	4,240	17,807	61,300
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	41,130	46,565	66,710
Amounts transferred from spouse	49	Montants transférés du conjoint	49	8,740	18,264	37,950
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	45,320	37,401	147,280
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	646,580	871,962	1,314,210
Charitable donations	52	Dons de charité	52	139,230	99,996	470,710
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	450	1,100	1,230
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	126,150	26,768	448,400
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	646,680	898,730	1,314,330
Net federal tax	56	Impôt fédéral net	56	398,100	1,072,587	941,760
Net provincial tax	57	Impôt provincial net	57	252,230	415,728	578,860
Total tax payable	58	Total de l'impôt à payer	58	398,410	1,488,315	944,150
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	9,460	10,166	103,250
Basic federal tax	60	Impôt fédéral de base	60	398,220	1,023,253	942,090
Federal individual surtax	61	Surcharge fédérale des particuliers	61	389,800	57,283	930,750
Minimum tax	62	Impôt minimum	62	130	580	5,480
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	32,950	19,847	358,280
Child tax credit	64	Crédit d'impôt pour enfants	64	100,430	104,787	98,320

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 3 (fin)
Toutes les déclarations selon l'occupation
 Année d'imposition 1991 (en milliers de dollars)

Property owners <i>Propriétaires d'immeubles</i>		Total investment <i>Total, placements</i>		Pensioners <i>Retraités</i>		Unclassified <i>Non classés</i>		Grand total <i>Total global</i>		I t e m s	P o s t e
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>		
132,560		1,076,720		1,352,210		764,180		13,710,450			1
59,760		434,240		1,170,560		1,685,810		5,340,380			2
192,320		1,510,960		2,522,780		2,449,990		19,050,830			3
	\$		\$		\$		\$		\$		
85,150	1,464,155	317,710	4,737,551	175,490	919,813	722,980	3,067,951	12,800,100	313,224,992		4
4,000	54,783	10,380	129,807	5,110	31,219	14,650	31,453	433,190	6,356,588		5
6,390	49,842	23,990	120,110	29,320	108,458	18,390	25,726	628,310	2,319,606		6
34,940	142,853	614,280	2,564,726	1,972,140	8,279,767	25,720	86,180	2,742,160	11,423,958		7
48,620	204,978	593,270	2,186,408	2,112,750	9,829,290	81,110	303,708	3,164,510	13,699,754		8
17,260	116,255	242,560	1,498,466	1,316,180	14,262,282	33,610	210,658	1,785,230	17,443,894		9
31,650	22,855	97,180	69,015	38,880	21,982	577,520	406,843	3,875,690	2,703,294		10
28,010	174,361	76,450	390,168	56,200	230,404	910,050	7,035,450	3,389,400	15,979,483		11
26,610	186,676	388,090	6,164,892	189,380	289,775	33,210	78,729	1,512,500	8,746,036		12
28,610	65,119	499,250	2,291,844	399,190	706,539	67,090	56,534	2,769,250	4,430,112		13
142,030	546,175	1,379,650	13,486,448	1,682,830	4,113,970	335,180	427,432	8,210,610	24,873,693		14
11,250	100,521	151,600	1,740,789	41,730	120,781	6,930	27,833	323,250	2,451,296		15
1,260	1,704	32,380	131,339	12,450	13,503	3,250	2,449	104,220	192,160		16
7,330	36,244	197,090	1,223,917	192,350	528,872	7,450	25,412	482,740	1,990,388		17
7,050	13,810	85,220	299,948	41,000	30,356	8,210	11,321	304,600	464,775		18
179,410	773,647	297,180	961,278	103,320	65,306	30,570	46,951	1,143,860	296,433		19
15,130	239,674	207,110	6,175,572	62,650	111,687	15,550	40,011	668,380	8,081,601		20
11,340	74,500	51,180	281,176	140,420	693,338	119,050	1,282,363	707,170	3,865,660		21
14,710	30,735	53,870	3,443	32,140	-1,634	29,580	-43,967	1,093,120	5,771,681		22
4,660	146,848	17,820	273,595	11,420	57,529	6,990	14,195	321,080	12,488,567		23
3,410	16,234	10,100	40,669	5,830	8,085	5,590	4,667	126,300	1,221,608		24
2,460	-3,755	36,810	-29,141	26,130	-48,713	5,770	-19,536	431,830	1,376,665		25
350	2	1,510	3,390	750	1,323	11,570	8,524	52,230	415,750		26
25,000	55,528	193,840	599,672	213,660	396,133	411,790	3,165,414	2,299,610	6,469,285		27
191,950	4,513,744	1,510,490	45,345,083	2,522,490	40,770,068	1,566,870	16,202,399	18,163,820	465,694,424		28
13,500	21,384	35,430	43,189	46,940	41,196	59,420	22,560	3,656,780	6,293,390		29
51,160	174,119	198,090	682,914	168,560	708,112	112,900	443,991	4,617,640	13,370,792		30
24,230	7,222	83,570	19,130	105,550	9,724	180,440	22,381	4,796,180	1,733,711		31
3,850	9,283	10,490	24,157	260	473	31,290	50,143	665,810	1,584,842		32
40,010	126,205	477,740	650,995	516,850	106,324	69,280	70,493	2,983,180	2,572,626		33
3,370	21,067	9,200	48,508	4,530	15,825	15,910	27,399	424,990	1,988,803		34
10,240	110,405	54,300	425,516	46,770	136,599	73,350	198,711	932,700	3,902,780		35
8,850	106,055	158,870	4,349,686	47,130	89,576	10,530	24,633	478,910	5,671,802		36
4,830	31,064	39,990	230,911	84,590	355,595	46,100	147,673	499,190	2,232,195		37
96,840	606,803	721,350	6,475,007	764,370	1,463,425	421,670	1,007,984	10,211,260	39,350,941		38
181,540	4,129,832	1,491,630	39,066,940	2,510,610	39,295,280	1,559,760	15,277,201	18,041,280	427,236,206		39
192,180	1,204,655	1,506,360	9,431,677	2,522,550	15,837,206	2,442,280	15,274,043	19,033,280	119,313,937		40
36,000	121,935	634,270	2,147,054	1,990,510	6,739,830	45,130	151,677	2,815,740	9,531,614		41
27,940	112,577	101,170	383,811	339,090	1,037,252	426,490	2,068,642	2,875,060	12,486,287		42
26,330	22,662	77,310	66,852	29,100	22,976	393,350	331,106	3,134,580	2,653,602		43
75,370	25,419	221,140	66,239	42,210	7,407	390,500	33,223	11,961,360	5,107,055		44
57,650	18,599	196,610	48,083	105,890	14,680	670,910	65,733	11,947,980	5,896,781		45
19,810	18,206	337,370	315,793	1,334,540	1,292,719	36,180	33,774	1,899,960	1,822,658		46
5,250	21,636	66,550	274,244	191,220	785,474	23,810	98,792	389,940	1,610,259		47
17,400	23,460	84,110	131,371	32,430	35,459	177,270	231,038	2,039,170	2,200,106		48
5,540	15,199	43,490	123,228	311,330	941,581	13,340	33,744	503,650	1,379,858		49
17,910	29,902	165,190	520,848	217,500	403,702	59,160	68,793	931,350	1,471,350		50
192,180	274,497	1,506,400	2,296,169	2,522,570	4,609,040	2,443,130	3,125,485	19,036,390	27,790,299		51
58,420	51,859	529,130	575,526	890,170	552,683	158,940	63,228	5,598,340	3,192,483		52
40	2,261	1,270	47,273	1,740	3,773	260	7,183	7,390	73,813		53
54,540	14,570	502,940	169,028	841,560	142,325	133,080	18,081	5,109,370	850,150		54
192,180	289,067	1,506,510	2,465,197	2,522,570	4,751,365	2,443,170	3,143,566	19,036,690	28,640,449		55
132,410	579,853	1,074,160	5,457,548	1,350,220	3,110,326	763,880	1,420,473	13,703,100	60,270,125		56
57,900	170,276	636,760	2,046,612	919,900	1,271,306	467,210	528,738	9,582,610	24,077,894		57
132,560	750,129	1,076,720	7,504,160	1,352,210	4,381,631	764,180	1,949,211	13,710,450	84,348,019		58
6,560	13,269	109,810	251,267	32,070	59,746	6,440	11,780	711,030	733,840		59
132,430	555,257	1,074,510	5,161,116	1,351,050	2,971,248	763,910	1,342,865	13,707,890	57,207,507		60
130,220	33,394	1,060,970	330,835	1,330,740	151,821	752,580	77,816	13,589,020	3,225,112		61
290	859	5,770	25,878	1,890	4,747	1,620	6,118	14,610	48,240		62
25,780	24,875	384,050	821,753	183,450	38,532	31,050	10,479	1,453,360	1,165,247		63
21,250	22,014	119,570	133,031	24,290	21,390	863,470	1,050,178	2,273,190	2,325,894		64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3A

Taxable Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

			Business employees <i>Employés d'entreprises</i>		Institutional employees <i>Employés d'institutions</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	6,399,440	938,220	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2			
Total number of returns	3	<i>Nombre total de déclarations</i>	3	6,399,440	938,220	
Sources of income		Sources de revenu				
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	6,371,700	\$ 184,356,084	\$ 27,534,288
Commissions	5	<i>Commissions</i>	5	328,170	5,741,306	3,350
Other employment income	6	<i>Autres revenus d'emploi</i>	6	320,430	677,061	37,920
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	44,550	160,946	7,520
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	147,090	519,987	30,510
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	83,640	587,370	18,720
Family Allowance	10	<i>Allocations familiales</i>	10	1,737,340	1,198,814	223,920
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	1,590,120	5,705,531	132,310
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	552,650	1,511,398	53,190
Bond interest	13	<i>Intérêts obligataires</i>	13	858,760	619,253	213,590
Bank interest	14	<i>Intérêts bancaires</i>	14	2,418,240	3,322,600	416,230
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	62,110	316,766	9,850
Income from trusts	16	<i>Revenus de fiducie</i>	16	28,990	19,330	6,270
Annuity income	17	<i>Revenus de rentes</i>	17	36,100	85,792	6,810
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	85,310	66,337	14,990
Net rental income	19	<i>Revenus nets de location</i>	19	373,980	-584,682	54,840
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	184,420	684,918	24,740
RRSP income	21	<i>Revenu d'un REER</i>	21	233,640	898,531	29,570
Net business income	22	<i>Revenus nets d'entreprise</i>	22	183,250	-255,771	28,650
Net professional income	23	<i>Revenus nets de profession libérale</i>	23	29,170	120,501	15,940
Net commission income	24	<i>Revenus nets de commissions</i>	24	27,530	54,767	2,290
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	59,320	-222,041	7,060
Net fishing income	26	<i>Revenus nets de pêche</i>	26	2,760	4,207	280
Other income	27	<i>Autres revenus</i>	27	746,060	1,415,198	148,260
Total income assessed	28	<i>Revenu total établi</i>	28	6,399,440	207,004,205	938,220
Deductions		Déductions				
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	1,100,610	1,289,608	609,520
RRSP contributions	30	<i>Cotisations à un REER</i>	30	2,363,510	6,848,099	385,830
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	1,837,840	667,131	657,990
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	299,830	738,085	83,190
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	999,170	884,196	181,580
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34	287,630	1,550,140	12,850
Other deductions	35	<i>Autres déductions</i>	35	406,750	1,285,211	60,560
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	128,840	456,877	17,460
Additional deductions	37	<i>Déductions supplémentaires</i>	37	169,270	676,891	19,800
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	4,356,170	14,396,239	849,230
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	6,399,440	192,389,096	938,220
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	<i>Montant personnel de base</i>	40	6,397,370	40,116,970	938,040
Age amount	41	<i>Montant en raison de l'âge</i>	41	48,750	164,457	8,770
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	1,064,720	4,741,492	131,200
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	1,476,500	1,233,414	176,600
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	6,285,320	2,768,914	926,430
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	6,065,600	3,420,741	931,250
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	80,480	76,019	18,560
Disability amount	47	<i>Montant pour personnes handicapées</i>	47	46,520	194,148	6,930
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	777,950	725,581	194,420
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49	65,960	130,905	11,540
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	228,480	214,116	51,000
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	6,399,140	9,146,292	938,160
Charitable donations	52	<i>Dons de charité</i>	52	2,060,090	909,785	395,310
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53	930	6,174	750
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	1,848,450	234,399	358,100
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	6,399,140	9,380,692	938,160
Net federal tax	56	<i>Impôt fédéral net</i>	56	6,398,820	29,626,798	938,220
Net provincial tax	57	<i>Impôt provincial net</i>	57	4,604,080	12,051,392	666,520
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	6,399,440	41,678,190	938,220
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59	327,350	235,372	24,180
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	6,399,180	28,096,461	938,220
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	6,359,500	1,584,256	934,720
Minimum tax	62	<i>Impôt minimum</i>	62	3,160	6,531	100
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	525,200	201,211	50,430
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	506,660	392,736	117,590

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Teachers and professors Instituteurs et professeurs		Federal govt. employees Employés du gouvernement fédéral		Provincial govt. employees Employés de gouvernements provinciaux		Municipal govt. employees Employés de gouvernements municipaux		Canadian Forces Forces canadiennes		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
233,170		297,610		359,540		662,960		86,860		1	
233,170		297,610		359,540		662,960		86,860		2	
	\$		\$		\$		\$		\$	3	
233,170	10,601,476	297,610	11,210,110	359,540	12,966,110	662,960	22,829,791	86,860	3,236,408	4	
590	3,461	660	4,478	1,500	5,163	2,230	6,711	150	57	5	
3,660	6,630	4,250	15,601	4,880	16,100	15,320	28,864	730	1,322	6	
540	1,304	1,660	5,969	2,310	8,011	4,280	13,900			7	
5,140	18,882	7,000	22,473	10,040	37,667	16,240	60,326	400	1,218	8	
6,180	60,103	14,800	160,517	7,290	63,438	13,000	97,326	1,380	14,675	9	
77,080	56,713	92,370	64,922	115,390	79,271	202,470	141,144	33,430	22,018	10	
23,250	96,861	36,990	155,616	53,040	228,089	116,130	377,301	2,610	9,693	11	
33,050	38,906	19,070	20,214	24,720	20,805	34,720	42,379	3,790	1,377	12	
50,210	61,705	83,120	52,845	93,840	60,749	141,860	91,565	23,820	8,895	13	
135,050	228,152	123,150	156,836	153,800	175,649	287,710	339,919	21,230	15,229	14	
3,890	12,906	2,660	8,886	3,210	4,689	4,360	11,386	480	1,114	15	
1,840	1,377	1,050	326	2,680	2,142	2,960	2,067	50	31	16	
2,540	6,041	2,200	4,471	3,690	4,999	4,780	9,245	210	51	17	
9,350	7,014	4,430	1,858	6,120	2,037	7,840	2,189	1,550	313	18	
23,120	-49,404	18,320	-53,118	22,200	-45,475	40,590	-57,920	3,460	-11,114	19	
16,080	26,861	10,560	27,389	10,870	24,006	17,220	46,437	2,330	3,948	20	
6,700	21,302	7,890	25,340	10,940	37,502	17,940	57,958	2,740	7,300	21	
12,200	-16,183	9,820	-16,506	11,430	-24,535	21,550	-26,437	1,730	-6,457	22	
9,600	20,029	2,080	4,200	4,160	28,065	3,200	2,744	520	1,410	23	
1,250	1,660	810	-1,202	710	-712	1,790	1,322			24	
3,410	-8,353	2,870	-7,940	5,680	-16,473	8,610	-31,456	40	-337	25	
80	-88	100	34	560	219	190	114			26	
38,730	46,212	40,220	87,867	44,510	75,628	78,200	129,132	5,210	8,966	27	
233,170	11,243,567	297,610	11,951,186	359,540	13,753,145	662,960	24,176,006	86,860	3,316,118	28	
219,970	702,100	253,500	600,389	312,210	668,681	544,490	1,182,909	84,430	179,462	29	
120,020	252,720	121,380	286,401	144,980	293,306	260,900	510,754	32,590	62,192	30	
220,360	133,139	214,790	77,048	299,410	116,944	539,830	233,058	9,000	1,617	31	
15,750	40,688	24,910	68,724	28,590	76,466	40,190	92,310	3,460	9,693	32	
75,020	55,467	81,380	33,105	94,270	31,298	147,750	59,826	19,870	5,208	33	
5,130	9,185	5,660	5,322	5,250	9,581	21,080	40,948	1,200	1,085	34	
20,500	73,804	21,680	69,538	23,150	76,802	38,380	108,585	8,910	26,694	35	
11,180	19,356	6,920	16,499	6,960	14,939	12,190	34,617	1,310	1,672	36	
10,560	43,700	7,550	31,682	18,760	84,709	15,500	58,554	1,500	3,595	37	
230,200	1,330,158	274,960	1,188,708	348,780	1,372,726	630,280	2,321,561	86,000	291,219	38	
233,170	9,899,569	297,610	10,747,028	359,540	12,364,930	662,960	21,835,708	86,860	3,022,715	39	
233,090	1,461,319	297,610	1,868,592	359,520	2,257,115	662,960	4,162,750	86,860	545,414	40	
640	2,168	1,790	6,053	2,500	8,468	4,410	14,920			41	
34,520	157,122	49,450	221,474	67,500	304,689	112,040	503,388	23,400	103,103	42	
64,220	55,389	77,840	65,332	96,550	78,882	166,710	137,829	30,880	23,748	43	
232,140	135,437	295,360	159,330	355,760	193,348	657,260	343,099	86,610	50,110	44	
232,320	180,355	295,230	210,069	353,010	251,608	659,580	453,046	86,700	68,264	45	
5,760	5,484	13,820	13,610	6,750	6,542	12,960	12,237	1,330	1,258	46	
2,390	9,850	4,160	17,339	5,160	22,455	6,030	25,143	300	1,223	47	
71,680	70,769	49,680	52,118	60,980	59,188	125,950	110,105	7,840	8,201	48	
3,800	5,956	3,040	5,161	4,330	9,108	6,160	13,166	1,980	3,085	49	
10,840	13,406	9,260	10,882	14,280	16,183	25,700	27,534	390	234	50	
233,170	356,595	297,610	447,035	359,540	545,234	662,960	986,510	86,860	136,774	51	
139,010	92,180	165,610	60,199	192,520	74,029	303,750	115,690	45,030	9,476	52	
50	31	200	147	320	466	330	50			53	
131,580	23,951	150,740	14,942	174,090	18,650	278,730	28,896	40,190	2,249	54	
233,170	380,546	297,610	461,977	359,540	563,884	662,960	1,015,406	86,860	139,023	55	
233,060	1,712,977	297,610	1,754,260	359,410	1,917,710	662,960	3,329,660	86,860	481,893	56	
188,410	735,237	223,530	712,529	282,280	776,518	478,490	1,263,512	67,270	189,937	57	
233,170	2,448,214	297,610	2,466,789	359,540	2,694,228	662,960	4,593,172	86,860	671,830	58	
25,520	14,296	23,610	15,449	23,540	15,550	34,910	18,788	3,610	2,185	59	
233,060	1,630,775	297,610	1,659,147	359,410	1,826,416	662,960	3,174,539	86,860	439,226	60	
232,680	84,440	295,950	87,820	358,800	94,630	660,500	160,741	86,730	22,233	61	
		760	1,413	160	354	10	33	160	59	62	
31,920	5,170	17,910	2,685	23,500	2,760	32,960	5,631	3,540	182	63	
12,110	7,961	20,370	14,710	31,370	20,975	50,070	37,253	2,110	1,611	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

			Federal Crown corporation employees Employés des sociétés de la couronne fédérale		Provincial Crown corporation employees Employés des sociétés de la couronne provinciale	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	126,380	149,800	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	126,380	149,800	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	126,380	149,800	6,394,108
Commissions	5	Commissions	5	660	1,080	2,367
Other employment income	6	Autres revenus d'emploi	6	6,260	4,200	10,247
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	390	740	1,872
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,680	2,830	8,767
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,370	2,890	24,899
Family Allowance	10	Allocations familiales	10	43,160	29,473	55,960
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	13,640	55,622	16,260
Taxable amount of dividends	12	Montant imposable des dividendes	12	8,580	5,563	14,430
Bond interest	13	Intérêts obligataires	13	32,000	21,726	36,940
Bank interest	14	Intérêts bancaires	14	55,160	70,034	67,620
Mortgage interest	15	Intérêts hypothécaires	15	1,470	3,116	1,330
Income from trusts	16	Revenus de fiducie	16	390	61	620
Annuity income	17	Revenus de rentes	17	1,020	1,020	760
Foreign investment income	18	Revenus de placements étrangers	18	1,300	427	2,690
Net rental income	19	Revenus nets de location	19	10,110	-22,079	10,670
Taxable capital gains	20	Gains en capital imposables	20	4,680	14,516	5,880
RRSP income	21	Revenu d'un REER	21	3,890	14,209	4,080
Net business income	22	Revenus nets d'entreprise	22	5,400	-12,337	4,070
Net professional income	23	Revenus nets de profession libérale	23	600	344	1,110
Net commission income	24	Revenus nets de commissions	24	500	847	450
Net farming income	25	Revenus nets d'agriculture	25	1,980	-8,634	2,720
Net fishing income	26	Revenus nets de pêche	26	60	92	80
Other income	27	Autres revenus	27	14,780	33,695	17,380
Total income assessed	28	Revenu total établi	28	126,380	5,076,604	149,800
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	103,010	232,605	126,160
RRSP contributions	30	Cotisations à un REER	30	51,070	117,297	66,720
Union and professional dues	31	Cotisations syndicales et professionnelles	31	101,450	45,659	124,310
Child care expenses	32	Frais de garde d'enfants	32	5,920	16,100	7,130
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	33,810	9,326	48,350
Other employment expenses	34	Autres dépenses d'emploi	34	12,000	36,883	3,610
Other deductions	35	Autres déductions	35	9,980	34,161	10,840
Capital gains deduction	36	Déduction pour gains en capital	36	3,170	9,889	4,130
Additional deductions	37	Déductions supplémentaires	37	4,200	15,437	6,080
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	124,970	517,357	147,510
Taxable income assessed	39	Revenu imposable établi	39	126,380	4,554,575	149,800
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	126,380	793,600	149,800
Age amount	41	Montant en raison de l'âge	41	390	1,324	810
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	26,380	117,687	31,910
Amounts for dependent children	43	Montants pour enfants à charge	43	38,070	30,293	49,800
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	125,900	72,216	148,740
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	126,000	93,976	149,270
Eligible pension income amount	46	Montant pour revenu de pensions	46	3,120	2,981	2,630
Disability amount	47	Montant pour personnes handicapées	47	1,630	6,807	1,690
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	14,570	17,522	23,830
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,760	4,143	1,940
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	3,660	3,241	3,380
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	126,380	194,553	149,800
Charitable donations	52	Dons de charité	52	65,960	20,772	87,790
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	50	12	
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	61,440	5,033	80,690
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	126,380	199,586	149,800
Net federal tax	56	Impôt fédéral net	56	126,380	716,680	149,740
Net provincial tax	57	Impôt provincial net	57	97,830	286,060	115,730
Total tax payable	58	Total de l'impôt à payer	58	126,380	1,002,740	149,800
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	7,540	4,672	19,600
Basic federal tax	60	Impôt fédéral de base	60	126,380	682,579	149,800
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	126,190	35,421	149,440
Minimum tax	62	Impôt minimum	62	430	597	70
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	8,130	737	13,600
Child tax credit	64	Crédit d'impôt pour enfants	64	6,770	4,463	6,040

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Unclassified employees Employés non classés		Total employees Total, employés		Total farmers Total, agriculteurs		Total fishermen Total, pêcheurs		Self-employed accountants Comptables indépendants		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
472,540		9,726,530		154,560		26,000		12,800		1	
472,540		9,726,530		154,560		26,000		12,800		2	
	\$		\$		\$		\$		\$	3	
449,520	10,257,311	9,675,630	294,198,622	45,330	615,273	6,470	28,440	1,870	26,852	4	
9,190	120,114	347,580	5,911,545	560	6,418			10	1,056	5	
55,580	877,147	453,240	1,843,419	2,380	6,860	230	414	130	1,100	6	
3,970	14,498	65,960	234,600	20,700	85,548	350	1,143	970	4,183	7	
27,410	169,934	249,330	962,725	25,480	110,746	930	3,054	1,040	5,784	8	
6,960	41,260	158,230	1,197,958	7,420	42,972	100	410	470	4,268	9	
94,170	63,397	2,675,280	1,847,696	46,400	43,182	8,830	5,928	5,760	4,826	10	
99,890	384,166	2,084,230	7,543,841	10,400	48,373	23,760	194,113	120	418	11	
27,040	69,535	771,250	1,773,809	18,980	38,946	820	769	4,550	23,305	12	
56,780	46,584	1,590,880	1,145,216	22,900	63,269	310	450	1,540	3,640	13	
190,540	244,731	3,868,720	5,165,564	121,710	487,174	10,190	19,966	9,170	34,523	14	
5,090	18,623	94,450	406,393	4,560	25,740	70	455	1,020	5,267	15	
1,890	4,785	46,740	35,378	1,240	3,548	30	9	110	38	16	
3,610	8,095	61,710	134,943	7,000	19,627	120	132	590	3,541	17	
5,560	4,586	139,120	94,408	3,070	4,140	100	10	840	704	18	
23,050	-26,954	580,330	-974,071	9,810	19,130	530	-315	2,090	-7,421	19	
11,420	34,392	288,200	923,478	20,110	194,206	280	1,993	2,890	25,589	20	
15,230	69,271	332,610	1,240,656	5,680	40,344	680	3,700	740	4,958	21	
12,580	-9,110	290,660	-403,217	6,950	22,372	550	-386	520	656	22	
4,770	6,328	71,150	274,634	970	19,023			12,800	843,407	23	
1,710	1,919	37,040	63,652	1,000	7,073	30	17	120	1,448	24	
5,130	-15,510	96,820	-338,176	152,730	1,878,207	240	-595	310	-2,202	25	
200	396	4,320	5,001	280	647	25,880	389,279			26	
47,650	74,599	1,181,000	2,184,162	22,690	46,294	3,700	9,285	3,060	-5,934	27	
472,540	12,460,099	9,726,530	325,472,237	154,560	3,829,114	26,000	658,269	12,800	980,006	28	
64,990	87,021	3,418,880	6,114,095	8,000	9,791	170	83	150	122	29	
156,540	443,619	3,703,540	9,798,748	56,340	174,795	4,910	15,188	9,640	76,822	30	
104,510	33,083	4,109,490	1,631,971	10,920	3,003	5,590	1,009	1,390	737	31	
32,140	72,027	541,090	1,322,851	1,880	2,631	460	702	820	3,094	32	
59,140	34,159	1,740,340	1,193,083	12,670	7,909	1,190	553	7,420	26,975	33	
17,480	64,187	371,900	1,760,332	980	1,695	150	135	50	254	34	
26,150	87,766	626,900	2,049,353	7,490	13,683	2,240	2,989	2,120	16,283	35	
8,120	23,645	200,290	623,455	18,470	184,790	250	1,702	1,490	16,882	36	
10,440	40,178	263,650	1,055,792	8,970	43,977	4,580	15,444	640	1,445	37	
281,390	885,685	7,329,490	25,549,680	87,550	442,274	14,290	37,806	11,590	142,614	38	
472,540	11,565,122	9,726,520	299,595,662	154,530	3,382,530	26,000	617,889	12,800	835,792	39	
472,270	2,956,154	9,723,900	60,985,903	154,370	969,386	26,000	163,274	12,800	80,299	40	
4,630	15,684	72,690	245,523	21,170	71,686	350	1,172	1,020	3,455	41	
61,520	272,725	1,602,620	7,164,499	32,630	128,906	4,860	21,649	2,550	10,898	42	
74,900	62,382	2,252,080	1,872,923	42,940	49,809	7,410	6,298	5,060	5,032	43	
420,110	161,121	9,533,630	4,412,996	122,100	69,990	22,440	12,393	11,860	12,844	44	
410,400	199,713	9,309,340	5,571,453	33,970	11,423	25,380	6,553	820	225	45	
7,100	6,706	152,490	143,985	9,400	9,017	90	75	690	653	46	
15,160	62,097	89,960	375,805	1,890	7,922	310	1,262	110	457	47	
76,740	72,757	1,403,630	1,317,376	11,110	13,650	1,630	2,167	1,900	2,852	48	
3,810	8,658	104,320	206,704	4,840	12,388	210	473	340	590	49	
28,980	25,318	375,960	361,377	15,600	12,370	1,330	837	1,740	2,050	50	
472,420	653,327	9,726,030	14,054,980	154,370	230,533	26,000	36,733	12,800	20,311	51	
136,370	60,729	3,591,430	1,604,906	73,730	67,775	7,430	3,104	10,230	21,303	52	
290	336	2,920	8,130	300	42			60	840	53	
120,200	15,622	3,244,200	411,945	69,870	18,028	6,500	775	10,140	6,153	54	
472,420	668,950	9,726,040	14,466,924	154,370	248,561	26,000	37,508	12,800	26,464	55	
472,360	1,564,101	9,725,410	46,001,788	153,500	369,733	26,000	73,472	12,800	178,042	56	
308,380	586,507	7,032,530	18,472,907	101,040	179,927	24,330	41,461	9,760	69,557	57	
472,540	2,150,608	9,726,530	64,474,695	154,560	549,661	26,000	114,932	12,800	247,599	58	
12,640	9,326	502,500	344,015	4,670	7,124	1,490	2,691	3,800	4,290	59	
472,420	1,498,815	9,725,900	43,671,009	153,660	370,358	26,000	76,960	12,800	166,785	60	
467,090	81,344	9,671,600	2,393,665	146,400	18,707	25,790	3,704	12,730	11,847	61	
50	238	4,900	9,438	80	205			20	111	62	
25,370	9,256	732,560	236,079	17,290	5,182	800	102	4,420	3,102	63	
55,240	48,683	808,330	623,239	11,540	14,855	1,570	1,471	380	408	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

				Self-employed medical doctors and surgeons <i>Médecins et chirurgiens indépendants</i>		Self-employed dentists <i>Dentistes indépendants</i>	
				Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	41,160		8,530	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2				
Total number of returns	3	<i>Nombre total de déclarations</i>	3	41,160		8,530	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	10,100	254,089	1,390	18,674
Commissions	5	<i>Commissions</i>	5	10	779	30	942
Other employment income	6	<i>Autres revenus d'emploi</i>	6	1,830	4,101	80	745
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	2,710	11,147	260	1,041
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	2,830	16,910	330	1,897
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	1,470	22,001	100	987
Family Allowance	10	<i>Allocations familiales</i>	10	19,180	16,330	3,920	3,067
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	40	173		
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	15,850	68,519	2,920	18,575
Bond interest	13	<i>Intérêts obligataires</i>	13	5,590	20,995	810	3,726
Bank interest	14	<i>Intérêts bancaires</i>	14	34,140	135,648	6,320	24,534
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	2,600	20,837	440	3,182
Income from trusts	16	<i>Revenus de fiducie</i>	16	950	1,045	160	204
Annuity income	17	<i>Revenus de rentes</i>	17	1,750	13,186	180	467
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	4,960	5,331	910	1,011
Net rental income	19	<i>Revenus nets de location</i>	19	8,060	-65,377	1,600	-20,438
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	10,780	90,420	1,870	20,103
RRSP income	21	<i>Revenu d'un REER</i>	21	1,210	17,563	370	10,038
Net business income	22	<i>Revenus nets d'entreprise</i>	22	1,770	-49,169	590	-5,869
Net professional income	23	<i>Revenus nets de profession libérale</i>	23	41,160	4,870,711	8,530	891,914
Net commission income	24	<i>Revenus nets de commissions</i>	24			10	19
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	1,040	-1,287	180	-475
Net fishing income	26	<i>Revenus nets de pêche</i>	26				
Other income	27	<i>Autres revenus</i>	27	23,490	-68,985	3,050	-17,881
Total income assessed	28	<i>Revenu total établi</i>	28	41,160	5,384,894	8,530	956,502
Deductions		Déductions					
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	2,610	7,220	80	234
RRSP contributions	30	<i>Cotisations à un REER</i>	30	36,340	350,240	7,380	67,767
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	4,500	4,364	580	463
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	2,060	8,568	420	1,722
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	20,370	126,392	4,760	34,286
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34	100	704	30	89
Other deductions	35	<i>Autres déductions</i>	35	7,870	80,551	1,500	18,282
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	5,400	47,177	930	10,713
Additional deductions	37	<i>Déductions supplémentaires</i>	37	2,440	11,061	440	3,019
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	39,260	636,277	8,020	136,575
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	41,160	4,729,659	8,530	817,143
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	<i>Montant personnel de base</i>	40	41,140	257,639	8,530	53,568
Age amount	41	<i>Montant en raison de l'âge</i>	41	2,810	9,507	280	931
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	4,490	19,166	590	2,680
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	17,620	18,338	3,480	3,306
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	38,760	45,079	8,230	9,737
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	6,640	3,396	720	192
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	1,960	1,882	150	152
Disability amount	47	<i>Montant pour personnes handicapées</i>	47	450	1,941	60	251
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	7,890	13,922	1,410	2,378
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49	680	984	60	66
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	1,990	6,207	250	663
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	41,140	64,311	8,530	12,576
Charitable donations	52	<i>Dons de charité</i>	52	31,210	74,114	5,840	13,245
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53	50	947	20	1
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	30,750	20,926	5,670	3,694
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	41,160	85,237	8,530	16,270
Net federal tax	56	<i>Impôt fédéral net</i>	56	41,160	1,189,712	8,530	198,050
Net provincial tax	57	<i>Impôt provincial net</i>	57	29,000	469,120	6,370	86,945
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	41,160	1,658,831	8,530	284,995
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59	19,800	22,502	3,310	2,856
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	41,160	1,105,514	8,530	184,233
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	41,130	87,431	8,530	14,165
Minimum tax	62	<i>Impôt minimum</i>	62	80	179	50	208
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	15,390	9,105	2,890	2,475
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	130	76	20	7

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Self-employed lawyers and notaries <i>Avocats et notaires indépendants</i>		Self-employed engineers and architects <i>Ingénieurs et architectes indépendants</i>		Self-employed entertainers, artists, etc. <i>Prof. du spectacle, artistes, etc. indépendants</i>		Other self-employed professionals <i>Autres membres de prof. libérales indépendants</i>		Total self-employed professionals <i>Total, membres de professions libérales indépendants</i>		I t c m	P o s t e
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>		
23,830		5,630		11,410		71,360		174,720		1	
23,830		5,630		11,410		71,360		174,720		2	
										3	
4,020	\$ 63,771	960	\$ 15,683	3,690	\$ 28,873	17,950	\$ 211,089	39,980	\$ 619,031	4	
220	1,526			170	374	270	1,466	500	4,621	5	
890	3,661	340	1,443	300	359	1,140	3,414	3,700	11,249	6	
1,100	6,324	460	2,167	370	1,408	2,800	11,626	8,340	34,509	7	
490	6,370	470	7,241	480	1,729	3,720	18,170	9,960	52,981	8	
11,060	8,742	1,780	1,210	400	2,204	2,720	46,479	6,110	89,552	9	
130	691	410	2,515	1,770	1,113	17,520	13,363	60,980	48,652	10	
7,300	50,621	1,140	6,787	690	2,427	3,420	15,437	4,810	21,699	11	
2,860	7,931	730	1,479	750	2,302	11,850	41,067	44,360	211,176	12	
15,300	61,226	3,640	10,191	1,590	2,635	6,760	12,242	19,880	52,649	13	
1,710	15,756	240	1,475	6,510	10,383	42,910	82,300	118,000	358,806	14	
350	360	40	15	170	1,417	2,320	17,086	8,500	65,020	15	
600	4,577	240	1,318	120	74	780	1,096	2,520	2,832	16	
2,000	3,406	240	212	70	212	1,060	3,412	4,490	26,713	17	
4,760	-28,512	880	-2,593	480	465	3,130	2,341	12,540	13,470	18	
4,100	59,151	580	5,823	890	-4,684	7,710	-21,580	26,000	-150,605	19	
1,400	19,776	370	3,832	710	2,039	6,270	39,003	27,190	242,128	20	
1,260	-3,782	110	-1,247	720	4,869	4,240	26,041	9,050	87,077	21	
23,830	2,109,151	5,630	228,364	350	206	2,940	-13,077	7,540	-72,282	22	
100	275			11,310	232,485	71,360	2,386,683	174,610	11,562,716	23	
520	-1,736	80	104	130	279	620	2,709	980	4,805	24	
6,310	-1,877	900	-438	100	-218	1,200	-5,114	3,420	-10,928	25	
23,830	2,387,412	5,630	285,584	1,720	3,683	20	-101	20	-250	26	
				11,410	294,636	11,750	12,443	50,270	-78,989	27	
						71,360	2,907,597	174,720	13,196,631	28	
470	812	100	185	710	498	2,510	2,839	6,630	11,912	29	
17,840	152,785	3,350	21,778	7,020	18,854	38,760	196,714	120,340	884,961	30	
1,800	1,573	1,120	370	2,310	701	8,150	2,380	19,840	10,587	31	
1,790	6,135	290	1,025	800	1,969	5,700	15,173	11,880	37,685	32	
11,270	55,102	1,620	3,211	1,670	1,005	17,360	48,391	64,460	295,362	33	
120	801	20	107	10	30	540	1,624	870	3,609	34	
3,910	47,408	720	3,731	620	1,870	5,890	47,902	22,620	216,028	35	
2,090	25,403	470	4,350	500	1,365	3,770	25,430	14,650	131,320	36	
1,320	8,007	150	683	90	138	1,910	8,727	6,980	33,079	37	
20,980	298,027	4,320	35,441	8,310	26,430	50,260	349,180	142,730	1,624,543	38	
23,830	2,082,261	5,630	249,786	11,410	267,983	71,360	2,554,133	174,720	11,536,758	39	
23,660	148,599	5,630	35,262	11,350	71,237	71,290	446,244	174,410	1,092,848	40	
910	3,065	370	1,263	380	1,270	2,890	9,802	8,650	29,294	41	
4,180	18,599	760	2,634	1,240	5,324	6,860	29,538	20,660	88,838	42	
9,630	9,434	1,600	1,412	1,240	1,014	15,220	14,053	53,840	52,588	43	
22,580	25,559	5,270	4,769	10,760	6,714	65,750	53,465	163,200	158,167	44	
1,760	453	660	234	3,170	616	13,290	2,982	27,050	8,097	45	
740	704	550	524	310	291	2,870	2,800	7,270	7,005	46	
230	959	60	193	10	41	430	1,865	1,360	5,708	47	
2,820	4,545	970	1,073	1,230	895	10,310	12,643	26,530	38,309	48	
470	923	80	116	60	85	720	1,332	2,410	4,096	49	
1,610	5,918	400	562	1,600	1,744	6,260	10,379	13,850	27,523	50	
23,660	37,176	5,630	8,164	11,350	15,164	71,310	99,507	174,430	257,208	51	
17,030	34,786	3,180	3,631	5,130	3,263	30,510	32,419	103,120	182,762	52	
50	641			60	886	50	1,908	280	5,223	53	
16,720	9,838	3,070	987	4,660	1,117	28,790	9,329	99,810	52,043	54	
23,660	47,013	5,630	9,151	11,350	16,280	71,310	108,836	174,450	309,251	55	
23,830	494,916	5,630	47,196	11,410	37,610	71,330	453,866	174,700	2,599,392	56	
17,510	208,844	3,680	16,197	7,330	13,953	52,660	195,451	126,310	1,060,066	57	
23,830	703,759	5,630	63,393	11,410	51,563	71,360	649,316	174,720	3,659,458	58	
8,540	8,176	740	791	320	222	6,120	6,457	42,630	45,293	59	
23,830	460,386	5,630	44,655	11,410	35,875	71,330	427,668	174,700	2,425,116	60	
23,800	35,693	5,490	2,931	11,100	2,185	70,560	27,968	173,320	182,220	61	
40	341					30	239	220	1,078	62	
7,100	6,746	1,070	904	710	306	11,210	5,469	42,780	28,107	63	
520	368	10	17	450	322	4,610	3,944	6,120	5,142	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

				Total self-employed salespeople <i>Total, vendeurs indépendants</i>		Forestry operators <i>Exploitants forestiers</i>	
				Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	37,120		3,980	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2				
Total number of returns	3	<i>Nombre total de déclarations</i>	3	37,120		3,980	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	7,730	53,376	2,170	30,171
Commissions	5	<i>Commissions</i>	5	1,860	24,524		
Other employment income	6	<i>Autres revenus d'emploi</i>	6	580	1,023	180	1,793
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	1,500	5,948	150	657
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	2,640	13,036	330	1,266
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	1,450	16,556		
Family Allowance	10	<i>Allocations familiales</i>	10	9,280	6,404	2,150	1,558
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	2,500	10,368	1,860	14,831
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	4,590	8,774	210	72
Bond interest	13	<i>Intérêts obligataires</i>	13	3,070	4,188	250	306
Bank interest	14	<i>Intérêts bancaires</i>	14	18,120	32,114	1,830	3,781
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	580	3,173	10	60
Income from trusts	16	<i>Revenus de fiducie</i>	16	280	42		
Annuity income	17	<i>Revenus de rentes</i>	17	1,130	4,849		
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	1,320	1,144		
Net rental income	19	<i>Revenus nets de location</i>	19	5,150	-13,393	290	1,524
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	2,880	16,405	130	1,193
RRSP income	21	<i>Revenu d'un REER</i>	21	4,460	28,310	380	3,115
Net business income	22	<i>Revenus nets d'entreprise</i>	22	1,440	-1,932	3,980	50,939
Net professional income	23	<i>Revenus nets de profession libérale</i>	23				
Net commission income	24	<i>Revenus nets de commissions</i>	24	37,060	977,520	40	753
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	770	-1,746	250	-211
Net fishing income	26	<i>Revenus nets de pêche</i>	26	70	520		
Other income	27	<i>Autres revenus</i>	27	6,570	6,534	550	1,428
Total income assessed	28	<i>Revenu total établi</i>	28	37,120	1,197,991	3,980	113,510
Deductions		Déductions					
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	520	233	80	63
RRSP contributions	30	<i>Cotisations à un REER</i>	30	18,920	78,653	860	3,682
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	1,730	548	520	108
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	1,630	4,259	150	302
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	6,660	10,959	400	1,142
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34	1,260	10,866	210	854
Other deductions	35	<i>Autres déductions</i>	35	3,320	11,564	240	1,204
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	1,750	10,067	130	1,193
Additional deductions	37	<i>Déductions supplémentaires</i>	37	680	1,632	590	2,058
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	23,870	128,782	2,140	10,605
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	37,120	1,069,011	3,980	102,734
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	<i>Montant personnel de base</i>	40	37,100	232,966	3,980	24,988
Age amount	41	<i>Montant en raison de l'âge</i>	41	1,550	5,240	150	508
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	5,130	22,310	1,360	6,304
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	7,780	6,700	1,890	1,628
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	34,770	26,817	3,730	2,087
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	6,970	1,388	2,130	640
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	1,740	1,641	80	83
Disability amount	47	<i>Montant pour personnes handicapées</i>	47	240	905		
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	4,700	4,957	190	199
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49	440	854	70	26
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	3,530	4,544	140	218
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	37,100	52,402	3,980	6,234
Charitable donations	52	<i>Dons de charité</i>	52	14,850	11,755	1,050	404
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53	60	1		
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	14,030	3,138	940	99
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	37,100	55,540	3,980	6,332
Net federal tax	56	<i>Impôt fédéral net</i>	56	37,120	164,807	3,980	12,531
Net provincial tax	57	<i>Impôt provincial net</i>	57	22,310	61,150	2,500	4,927
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	37,120	225,957	3,980	17,459
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59	1,750	1,618	140	171
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	37,120	155,986	3,980	12,891
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	36,730	9,123	3,930	653
Minimum tax	62	<i>Impôt minimum</i>	62	20	197		
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	4,340	1,167	210	10
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	2,720	2,418	120	144

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Manufacturers Fabricants		Proprietors of construction businesses Propriétaires d'entreprises de construction		Public utility and transport operators Exploitants de services publics et de transport		Wholesale traders Commerçants de gros		Retail traders Commerçants de détail		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
11,430		67,600		43,340		4,050		83,460		1	
11,430		67,600		43,340		4,050		83,460		2	
	\$		\$		\$		\$		\$	3	
2,610	36,887	15,450	154,331	10,570	128,637	1,270	26,821	23,860	414,442	4	
80	184	420	5,447	230	1,435	240	7,194	1,120	9,467	5	
70	8	920	4,413	820	2,278	20	417	1,100	5,441	6	
630	2,618	1,450	5,660	1,000	3,900	80	342	3,510	14,651	7	
1,010	4,707	2,990	12,991	2,570	11,201	210	1,159	6,110	30,518	8	
400	2,409	1,560	10,671	1,040	7,876	60	155	2,590	27,905	9	
3,220	2,507	23,530	18,324	12,770	10,192	1,230	832	24,410	18,247	10	
1,070	7,056	4,740	27,879	3,010	15,821	320	2,169	5,060	24,439	11	
760	1,223	2,810	10,094	1,650	4,686	340	5,725	7,670	35,061	12	
1,350	4,695	3,630	5,122	2,790	4,066	370	1,153	9,470	16,519	13	
6,130	17,053	29,200	50,639	19,940	35,408	1,930	5,927	47,150	118,554	14	
390	2,156	1,330	4,661	510	2,100	90	499	1,840	10,189	15	
50	16	40	15	100	124	70		490	630	16	
180	908	530	732	270	1,148	50	111	1,890	5,726	17	
360	40	350	89	300	42	70	662	1,810	1,202	18	
1,210	3,111	7,630	1,804	3,830	2,616	280	128	10,760	9,709	19	
640	2,670	1,560	20,570	1,610	10,672	340	3,741	6,010	79,396	20	
780	3,194	3,880	21,674	2,420	10,206	250	1,727	4,050	27,200	21	
11,270	170,431	67,510	1,180,531	43,250	684,843	4,050	50,287	83,000	1,211,641	22	
50	624	160	2,107	60	832	30	260	890	7,294	23	
130	819	390	2,462	90	1,067	60	180	1,020	3,189	24	
320	-287	2,530	-6,331	1,630	-7,469	180	1,204	2,050	637	25	
50	-51	30	76	170	406			80	854	26	
1,150	3,501	4,600	6,576	2,910	7,325	310	997	7,310	11,956	27	
11,430	266,479	67,600	1,540,537	43,340	939,413	4,050	111,690	83,460	2,084,869	28	
120	284	1,810	1,652	720	948	190	371	4,180	6,018	29	
4,840	14,687	23,160	72,596	13,870	44,244	1,750	5,723	31,820	105,100	30	
790	186	6,420	1,630	3,320	943	160	90	7,350	2,251	31	
540	1,499	1,950	4,871	1,520	4,687	140	306	3,710	8,378	32	
1,210	479	6,180	5,229	2,830	1,831	760	596	9,110	6,865	33	
		210	2,196	1,010	3,429	50	343	780	3,126	34	
290	1,588	3,880	14,774	3,020	10,867	270	1,608	4,690	16,479	35	
520	2,557	1,370	15,663	1,430	9,345	300	3,339	4,980	61,919	36	
400	633	1,730	6,981	1,400	4,140	160	890	2,240	8,846	37	
6,540	21,953	34,160	125,592	20,750	80,435	2,540	13,266	47,140	218,984	38	
11,430	244,220	67,600	1,413,730	43,340	858,430	4,050	101,557	83,460	1,863,759	39	
11,310	71,039	67,540	424,145	43,300	271,899	3,990	25,070	83,460	524,064	40	
770	2,591	1,450	4,921	1,050	3,563	80	268	3,630	12,291	41	
1,970	8,688	13,310	53,448	7,450	30,145	530	2,197	14,160	61,025	42	
2,770	2,569	21,900	21,054	11,510	11,128	900	723	21,280	19,301	43	
10,240	6,180	64,240	42,113	40,630	24,425	3,750	2,273	76,290	46,562	44	
2,200	589	13,100	2,692	9,380	2,626	930	408	19,010	7,236	45	
580	563	1,580	1,478	1,090	1,068	80	81	2,870	2,749	46	
		240	968	160	671	300	1,429	720	3,157	47	
920	1,123	4,340	4,327	2,580	2,843	350	402	5,420	6,329	48	
180	287	770	1,262	700	1,375	60	8	1,210	1,615	49	
1,230	952	4,240	3,154	2,830	2,771	340	296	7,540	6,056	50	
11,310	16,073	67,540	95,090	43,300	59,923	3,990	5,661	83,460	117,333	51	
3,360	2,879	22,080	19,374	11,670	6,159	1,500	1,143	27,660	18,114	52	
								20	5	53	
3,180	766	20,340	5,292	10,360	1,581	1,350	302	25,030	4,759	54	
11,310	16,839	67,540	100,382	43,340	61,504	4,050	5,963	83,460	122,092	55	
11,430	28,840	67,600	163,748	43,280	97,437	4,050	14,092	83,380	233,986	56	
7,610	11,897	51,650	72,800	28,450	41,188	2,630	6,142	46,420	73,038	57	
11,430	40,738	67,600	236,547	43,340	138,625	4,050	20,233	83,460	307,024	58	
210	306	1,140	1,236	680	548	190	268	2,560	2,472	59	
11,430	27,583	67,600	156,017	43,280	93,801	4,050	13,408	83,380	223,042	60	
11,380	1,448	66,460	8,323	42,130	4,768	3,920	723	81,820	12,202	61	
								70	234	62	
760	163	2,700	1,344	1,500	624	340	763	7,150	4,671	63	
1,070	1,163	2,570	2,550	2,820	2,430	60	33	8,080	7,932	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

				Insurance agency operators <i>Courtiers d'assurance</i>		Real estate agency operators <i>Courtiers en valeurs immobilières</i>	
				Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	2,690		2,280	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2				
Total number of returns	3	<i>Nombre total de déclarations</i>	3	2,690		2,280	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	<i>Revenus d'emploi avant retenues</i>	4	320	2,796	970	29,573
Commissions	5	<i>Commissions</i>	5	50	366	170	8,229
Other employment income	6	<i>Autres revenus d'emploi</i>	6	30	178	20	1,664
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	40	162	120	513
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	90	541	180	888
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	130	1,522	80	744
Family Allowance	10	<i>Allocations familiales</i>	10	1,080	809	760	516
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	100	114	70	158
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	300	697	380	6,638
Bond interest	13	<i>Intérêts obligataires</i>	13	250	113	290	548
Bank interest	14	<i>Intérêts bancaires</i>	14	1,410	2,445	1,530	8,495
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	70	1,861	220	4,220
Income from trusts	16	<i>Revenus de fiducie</i>	16	50	2		
Annuity income	17	<i>Revenus de rentes</i>	17	80	290	70	207
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	80	5	200	281
Net rental income	19	<i>Revenus nets de location</i>	19	530	-1,174	970	-1,958
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	110	242	310	11,114
RRSP income	21	<i>Revenu d'un REER</i>	21	290	915	270	2,972
Net business income	22	<i>Revenus nets d'entreprise</i>	22	2,690	77,049	2,280	37,507
Net professional income	23	<i>Revenus nets de profession libérale</i>	23			80	5,389
Net commission income	24	<i>Revenus nets de commissions</i>	24	40	1,401	50	1,860
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	90	-371		
Net fishing income	26	<i>Revenus nets de pêche</i>	26				
Other income	27	<i>Autres revenus</i>	27	480	376	470	1,814
Total income assessed	28	<i>Revenu total établi</i>	28	2,690	90,338	2,280	121,345
Deductions		Déductions					
RPP contributions	29	<i>Cotisations à un régime de pension agréé</i>	29	40	24	60	272
RRSP contributions	30	<i>Cotisations à un REER</i>	30	1,500	6,389	1,140	4,930
Union and professional dues	31	<i>Cotisations syndicales et professionnelles</i>	31	70	39	150	89
Child care expenses	32	<i>Frais de garde d'enfants</i>	32	70	84	250	398
Carrying charges and interest expenses	33	<i>Frais financiers et frais d'intérêts</i>	33	590	509	610	4,280
Other employment expenses	34	<i>Autres dépenses d'emploi</i>	34			120	1,723
Other deductions	35	<i>Autres déductions</i>	35	250	377	80	898
Capital gains deduction	36	<i>Déduction pour gains en capital</i>	36	60	233	180	4,184
Additional deductions	37	<i>Déductions supplémentaires</i>	37	160	779	100	443
Total deductions (Items 29 to 37)	38	<i>Total des déductions (postes 29 à 37)</i>	38	1,970	8,503	1,630	17,217
Taxable income assessed	39	<i>Revenu imposable établi</i>	39	2,690	81,793	2,280	103,964
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	<i>Montant personnel de base</i>	40	2,690	16,886	2,280	14,306
Age amount	41	<i>Montant en raison de l'âge</i>	41	40	125	120	420
Married or equivalent amount	42	<i>Montant de marié(e) ou l'équivalent</i>	42	370	1,692	50	244
Amounts for dependent children	43	<i>Montants pour enfants à charge</i>	43	850	820	550	402
CPP or QPP contributions	44	<i>Cotisations au RPC ou au RRQ</i>	44	2,620	2,349	2,010	1,480
Unemployment Insurance premiums	45	<i>Cotisations à l'assurance-chômage</i>	45	200	57	620	319
Eligible pension income amount	46	<i>Montant pour revenu de pensions</i>	46	60	51	90	86
Disability amount	47	<i>Montant pour personnes handicapées</i>	47				
Tuition fees and education amount	48	<i>Frais de scolarité et montant rel. aux études</i>	48	350	386	300	223
Amounts transferred from spouse	49	<i>Montants transférés du conjoint</i>	49			130	164
Allowable portion of medical expenses	50	<i>Partie déductible des frais médicaux</i>	50	200	189	300	339
Total tax credits on above amounts	51	<i>Total, créd. d'imp. pour montants ci-dessus</i>	51	2,690	3,833	2,280	3,073
Charitable donations	52	<i>Dons de charité</i>	52	1,400	1,275	1,190	1,275
Gifts to Canada or a province	53	<i>Dons au Canada ou à une province</i>	53				
Total tax credits on donations	54	<i>Total, crédits d'impôt pour les dons</i>	54	1,350	339	1,100	349
Total non-refundable tax credits	55	<i>Total des crédits d'impôt non remboursables</i>	55	2,690	4,172	2,280	3,422
Net federal tax	56	<i>Impôt fédéral net</i>	56	2,690	12,555	2,280	20,686
Net provincial tax	57	<i>Impôt provincial net</i>	57	2,280	5,279	1,840	10,335
Total tax payable	58	<i>Total de l'impôt à payer</i>	58	2,690	17,834	2,280	31,021
Social benefits repayment	59	<i>Rembours. de prestations de program. sociaux</i>	59	80	42	180	222
Basic federal tax	60	<i>Impôt fédéral de base</i>	60	2,690	11,875	2,280	19,292
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	61	2,670	680	2,240	1,415
Minimum tax	62	<i>Impôt minimum</i>	62				
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	63	300	93	380	885
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>	64	180	105	200	108

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Proprietors of other financial businesses Propriétaires d'autres entreprises financières		Recreational services operators Exploitants de services récréatifs		Business services operators Exploitants de services commerciaux		Other services operators Exploitants d'autres services		Other business proprietors Propriétaires d'autres entreprises		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,410		5,030		18,770		145,150		8,220		1	
2,410		5,030		18,770		145,150		8,220		2	
	\$		\$		\$		\$		\$	3	
720	18,370	2,170	38,490	5,400	46,585	37,230	467,961	2,120	34,645	4	
250	6,367			270	459	1,680	14,690			5	
190	110	100	4,390	90	939	2,620	7,098			6	
450	1,735	220	945	440	1,786	3,770	15,245	410	1,800	7	
430	2,397	380	1,876	850	3,680	8,200	33,442	430	2,205	8	
180	1,874	290	3,024	460	3,105	3,750	35,133	190	1,006	9	
640	413	980	761	3,020	2,255	35,740	26,120	2,300	1,637	10	
30	160	600	5,289	830	3,867	9,510	45,012	1,150	6,180	11	
850	2,950	520	6,171	2,010	8,010	9,900	41,076	390	505	12	
210	426	250	406	1,840	1,553	13,140	20,238	780	1,470	13	
1,700	6,376	3,050	8,904	10,900	17,881	71,330	166,118	4,280	8,754	14	
80	692	110	656	590	2,273	2,920	13,942	140	721	15	
						680	188	100	31	16	
120	541	70	1,103	210	114	1,940	7,566	130	86	17	
160	275	140	60	570	118	2,270	4,216	150	73	18	
290	-705	520	-445	2,080	-2,890	17,290	-4,803	730	1,343	19	
430	3,392	470	6,065	1,430	13,525	8,070	88,912	330	3,323	20	
230	3,985	220	769	720	4,243	7,450	44,481	570	4,845	21	
2,410	53,316	5,030	76,346	18,770	341,030	144,680	2,251,021	8,220	144,603	22	
50	2,233	150	5,230	390	1,699	960	17,042	60	563	23	
240	1,222			210	233	1,310	11,629	90	296	24	
50	519	30	-303	60	-60	2,700	-8,825	410	-1,019	25	
						140	-159			26	
490	-588	300	1,864	1,540	6,006	12,960	32,995	640	-2,428	27	
2,410	106,059	5,030	161,604	18,770	456,415	145,150	3,330,339	8,220	211,238	28	
20	29	160	277	650	268	4,790	5,635	500	613	29	
1,280	4,899	1,520	7,047	9,170	27,356	55,080	168,582	2,590	8,833	30	
110	16	540	223	1,310	330	10,080	2,968	760	163	31	
160	710	230	333	2,460	5,088	6,170	12,716	200	337	32	
630	4,813	770	2,282	3,540	10,363	15,630	22,744	810	613	33	
200	760	60	253	120	198	950	3,534	40	99	34	
420	1,162	400	3,376	720	3,229	6,310	23,473	340	1,370	35	
210	963	420	3,400	1,190	10,240	6,070	69,074	220	1,758	36	
160	610	140	2,243	520	1,122	4,200	16,142	250	1,872	37	
1,650	13,962	2,710	19,434	12,790	58,194	77,560	324,869	3,850	15,659	38	
2,410	92,330	5,030	142,007	18,770	397,650	145,150	3,003,143	8,220	195,567	39	
2,410	14,905	5,010	31,428	18,770	117,545	144,990	909,738	7,970	49,990	40	
450	1,528	220	749	440	1,484	4,170	14,134	460	1,565	41	
410	1,849	500	2,328	1,320	5,917	20,950	84,109	1,220	4,875	42	
410	373	880	782	2,190	2,190	30,670	26,241	2,060	1,889	43	
1,860	1,398	4,660	2,921	18,070	11,398	135,730	77,198	7,120	4,323	44	
630	268	1,900	537	4,510	838	30,520	8,273	1,750	481	45	
210	201	180	184	400	392	4,140	3,978	160	155	46	
		130	523	50	194	930	3,826	10	41	47	
310	217	440	374	1,720	1,440	12,430	13,395	770	840	48	
50	390	110	187	180	559	1,870	3,937	230	441	49	
300	229	550	428	2,830	2,888	14,400	13,136	290	130	50	
2,410	3,630	5,010	6,872	18,770	24,614	145,000	196,823	7,970	11,000	51	
1,490	1,613	1,910	2,390	6,170	5,184	42,430	31,107	2,250	2,033	52	
		60	41			250	423			53	
1,390	442	1,860	674	5,740	1,432	38,400	8,351	1,800	552	54	
2,410	4,072	5,010	7,546	18,770	26,046	145,000	205,174	7,980	11,552	55	
2,410	17,140	5,030	22,077	18,770	50,323	145,020	371,241	8,200	27,932	56	
1,830	7,798	3,340	9,002	14,820	22,732	83,360	138,330	5,500	12,261	57	
2,410	24,937	5,030	31,079	18,770	73,055	145,150	509,571	8,220	40,192	58	
180	328	200	565	320	571	3,260	3,191	320	240	59	
2,410	15,954	5,030	20,651	18,770	47,587	145,020	354,512	8,200	26,549	60	
2,400	1,162	4,880	1,377	18,400	2,707	141,590	20,223	7,970	1,613	61	
						50	170			62	
800	393	520	823	1,930	1,067	9,550	5,471	390	67	63	
310	307	410	502	3,480	3,523	17,550	16,435	580	523	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 3A (concluded)

Taxable Returns by Occupation

1991 Taxation year (all money figures in thousands of dollars)

			Total business proprietors Total, propriétaires d'entreprises		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	398,410	944,150	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	398,410	944,150	
Sources of income		Sources de revenu				\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	104,860	1,429,709	193,160
Commissions	5	Commissions	5	4,510	54,113	5,500
Other employment income	6	Autres revenus d'emploi	6	6,150	29,329	13,750
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	12,260	50,013	518,840
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	23,760	106,871	502,290
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	10,720	95,424	213,630
Family Allowance	10	Allocations familiales	10	111,830	84,171	49,540
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	28,360	152,975	44,070
Taxable amount of dividends	12	Montant imposable des dividendes	12	27,770	122,909	310,000
Bond interest	13	Intérêts obligataires	13	34,590	56,615	384,060
Bank interest	14	Intérêts bancaires	14	200,350	450,335	903,130
Mortgage interest	15	Intérêts hypothécaires	15	8,290	44,031	127,360
Income from trusts	16	Revenus de fiducie	16	1,590	1,020	25,010
Annuity income	17	Revenus de rentes	17	5,540	18,532	177,760
Foreign investment income	18	Revenus de placements étrangers	18	6,480	7,064	66,000
Net rental income	19	Revenus nets de location	19	46,420	8,260	104,350
Taxable capital gains	20	Gains en capital imposables	20	21,420	244,814	160,930
RRSP income	21	Revenu d'un REER	21	21,510	129,326	36,280
Net business income	22	Revenus nets d'entreprise	22	397,140	6,329,544	29,480
Net professional income	23	Revenus nets de profession libérale	23	2,890	43,273	11,560
Net commission income	24	Revenus nets de commissions	24	3,670	25,112	5,210
Net farming income	25	Revenus nets d'agriculture	25	10,300	-22,543	29,130
Net fishing income	26	Revenus nets de pêche	26	470	1,115	930
Other income	27	Autres revenus	27	33,710	71,823	142,860
Total income assessed	28	Revenu total établi	28	398,410	9,533,836	944,150
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	13,310	16,454	19,970
RRSP contributions	30	Cotisations à un REER	30	148,560	474,068	138,230
Union and professional dues	31	Cotisations syndicales et professionnelles	31	31,590	9,038	48,630
Child care expenses	32	Frais de garde d'enfants	32	17,560	39,709	4,890
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	43,080	61,748	393,460
Other employment expenses	34	Autres dépenses d'emploi	34	3,740	16,624	4,920
Other deductions	35	Autres déductions	35	20,900	80,405	35,710
Capital gains deduction	36	Déduction pour gains en capital	36	17,070	183,868	129,270
Additional deductions	37	Déductions supplémentaires	37	12,040	46,758	30,860
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	215,410	928,673	541,150
Taxable income assessed	39	Revenu imposable établi	39	398,410	8,600,883	944,090
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	397,700	2,496,003	941,500
Age amount	41	Montant en raison de l'âge	41	13,030	44,146	526,920
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	63,600	262,821	46,970
Amounts for dependent children	43	Montants pour enfants à charge	43	97,840	89,098	39,010
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	370,940	224,706	139,150
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	86,880	24,963	115,710
Eligible pension income amount	46	Montant pour revenu de pensions	46	11,520	11,069	300,730
Disability amount	47	Montant pour personnes handicapées	47	2,520	10,808	44,150
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	30,120	32,099	45,360
Amounts transferred from spouse	49	Montants transférés du conjoint	49	5,560	10,251	29,950
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	35,190	30,785	122,000
Total tax credits on above amounts	51	Total, crééd. d'imp. pour montants ci-dessus	51	397,700	550,158	941,540
Charitable donations	52	Dons de charité	52	124,170	92,950	442,770
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	340	939	1,100
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	112,850	24,939	423,110
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	397,800	575,097	941,660
Net federal tax	56	Impôt fédéral net	56	398,100	1,072,587	941,760
Net provincial tax	57	Impôt provincial net	57	252,230	415,728	578,860
Total tax payable	58	Total de l'impôt à payer	58	398,410	1,488,315	944,150
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	9,460	10,160	101,610
Basic federal tax	60	Impôt fédéral de base	60	398,110	1,023,163	941,880
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	389,790	57,293	930,450
Minimum tax	62	Impôt minimum	62	130	580	5,480
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	26,520	16,372	307,580
Child tax credit	64	Crédit d'impôt pour enfants	64	37,420	35,753	17,600

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1991 (en milliers de dollars)

Property owners Propriétaires d'immeubles		Total investment Total, placements		Pensioners Retraités		Unclassified Non classés		Grand total Total global		I t e m s
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
132,560		1,076,720		1,352,210		764,180		13,710,450		1
132,560		1,076,720		1,352,210		764,180		13,710,450		2
	\$		\$		\$		\$		\$	3
69,750	1,361,180	262,910	4,556,342	148,980	878,671	536,990	2,783,332	10,828,880	305,162,796	4
2,870	44,073	8,370	117,459	4,700	30,512	10,940	27,693	379,010	6,176,884	5
4,050	37,953	17,800	102,733	25,100	98,409	11,370	21,140	520,550	2,114,575	6
26,370	109,428	545,210	2,307,272	998,870	4,256,905	21,700	76,800	1,674,890	7,052,738	7
37,600	168,839	539,890	2,072,131	1,257,160	6,983,200	66,500	283,290	2,175,650	10,588,034	8
15,800	112,262	229,430	1,466,763	1,080,650	13,519,198	30,860	205,738	1,524,980	16,634,571	9
23,830	17,260	73,370	53,062	15,130	7,588	136,110	93,313	3,137,220	2,189,996	10
22,590	152,642	332,670	359,158	49,260	217,330	623,330	5,862,891	2,893,320	14,410,747	11
22,640	171,809	332,640	5,715,883	163,820	272,478	27,070	75,114	1,391,290	8,219,859	12
22,360	58,116	406,420	2,170,272	314,590	631,668	48,260	50,219	2,440,900	4,174,546	13
104,560	487,241	1,007,690	12,519,572	1,083,030	3,430,522	244,430	382,160	6,672,230	22,846,212	14
9,700	90,017	137,060	1,677,876	35,170	109,979	5,690	26,284	294,370	2,358,951	15
1,140	1,614	26,160	121,369	9,860	12,131	2,570	2,229	90,980	178,558	16
6,500	34,714	184,260	1,197,690	163,070	492,357	6,730	24,145	434,050	1,918,987	17
5,660	11,367	71,650	280,463	36,360	28,320	6,400	11,066	277,040	440,085	18
122,680	948,493	227,030	1,167,812	79,770	69,164	24,450	-21,615	999,480	104,369	19
12,700	227,879	173,630	5,635,552	54,310	104,271	12,640	40,705	600,660	7,403,551	20
8,740	61,891	45,010	260,244	130,450	673,345	85,240	1,155,001	634,680	3,618,003	21
9,440	42,789	38,920	97,882	24,370	11,966	22,070	-16,725	789,640	5,967,220	22
3,530	100,565	15,090	225,332	10,330	58,204	5,900	16,354	280,940	12,199,789	23
2,510	15,305	7,720	36,227	4,800	8,255	4,660	5,121	96,950	1,127,781	24
1,650	-715	30,780	19,269	14,630	-25,793	4,810	-12,947	314,480	1,484,750	25
260	53	1,180	3,906	530	1,239	9,200	9,526	41,950	410,982	26
19,410	56,424	162,270	611,790	173,160	354,936	188,400	2,540,097	1,821,760	5,745,931	27
132,560	4,311,199	1,076,720	42,776,057	1,352,210	32,224,856	764,140	13,640,933	13,710,410	442,529,923	28
12,320	20,317	32,290	41,058	44,780	39,541	53,950	21,703	3,578,520	6,254,871	29
46,550	168,746	184,780	666,696	161,370	674,791	99,970	424,344	4,498,730	13,192,244	30
20,410	6,572	69,040	17,353	96,850	8,526	153,400	20,347	4,498,440	1,702,383	31
2,830	6,878	7,730	19,357	160	464	26,180	44,089	608,570	1,471,748	32
33,610	94,083	427,070	551,877	450,810	94,057	58,430	45,917	2,804,700	2,261,466	33
2,010	11,303	6,930	36,154	4,210	14,330	14,870	23,469	404,920	1,867,214	34
8,110	35,558	43,810	202,201	39,180	109,587	51,070	106,518	817,540	2,792,327	35
7,770	102,240	137,030	3,903,055	42,460	84,622	9,070	23,773	441,040	5,146,652	36
3,810	24,635	34,670	192,489	44,060	146,887	35,510	113,415	411,130	1,649,472	37
79,980	470,332	621,130	5,630,240	638,330	1,172,805	339,720	823,575	9,412,510	36,338,377	38
132,520	3,850,831	1,076,610	36,970,130	1,352,210	31,008,477	764,180	12,809,771	13,710,300	405,591,109	39
132,430	831,156	1,073,920	6,733,303	1,352,050	8,488,490	761,770	4,778,856	13,701,210	85,941,030	40
26,830	90,870	553,750	1,875,214	1,005,250	3,403,821	23,240	78,685	1,699,670	5,754,781	41
15,600	60,272	62,560	219,857	204,070	598,172	106,490	460,636	2,102,610	8,967,688	42
20,100	17,619	59,110	51,748	13,390	10,555	105,160	85,881	2,639,540	2,225,600	43
64,950	23,271	204,100	63,341	40,260	7,326	367,230	32,001	10,858,670	5,007,737	44
46,370	16,807	162,070	45,317	93,670	14,269	511,750	58,222	10,257,080	5,741,686	45
18,190	16,842	318,920	300,936	1,095,950	1,080,410	32,910	30,936	1,630,300	1,585,074	46
3,340	13,774	47,490	195,826	97,110	400,793	13,710	56,454	254,590	1,055,483	47
13,050	17,340	58,410	79,232	28,590	29,798	104,970	113,169	1,669,670	1,630,757	48
3,470	8,516	33,420	92,692	178,320	513,130	9,730	22,326	339,240	862,913	49
13,490	20,792	135,490	350,822	155,950	202,274	48,470	51,895	785,350	1,042,428	50
132,430	190,027	1,073,960	1,701,180	1,352,070	2,506,776	761,880	980,589	13,703,540	20,370,558	51
53,200	49,432	495,970	552,990	742,680	476,639	138,600	57,616	5,291,960	3,050,497	52
20	2,261	1,130	30,041	1,290	2,170	160	216	6,480	46,763	53
49,910	13,964	473,020	158,115	703,400	122,882	117,130	14,693	4,840,800	806,557	54
132,430	203,990	1,074,080	1,859,295	1,352,070	2,629,658	761,920	995,282	13,703,820	21,177,115	55
132,410	579,853	1,074,160	5,457,548	1,350,220	3,110,326	763,880	1,420,473	13,703,100	60,270,125	56
57,900	170,276	636,760	2,046,612	919,900	1,271,306	467,210	528,738	9,582,610	24,077,894	57
132,560	750,129	1,076,720	7,504,160	1,352,210	4,381,631	764,180	1,949,211	13,710,450	84,348,019	58
6,560	13,261	108,170	248,055	32,020	59,730	6,220	11,269	708,900	729,956	59
132,410	555,217	1,074,280	5,160,747	1,350,420	2,971,043	763,910	1,342,865	13,704,080	57,197,247	60
130,120	34,396	1,060,570	331,922	1,330,110	151,853	752,520	77,825	13,586,820	3,226,313	61
290	859	5,770	25,878	1,890	4,747	1,620	6,118	14,610	48,240	62
21,940	22,895	329,510	761,917	159,290	36,239	25,580	10,000	1,338,670	1,095,167	63
9,080	8,116	26,680	24,826	4,680	2,883	104,330	99,273	1,003,390	809,859	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group under 20 - Groupe d'âge			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	136,770		85,670	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	287,670		313,670	
Total number of returns	3 <i>Nombre total de déclarations</i>	424,450		399,340	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	380,670	2,128,668	341,860	1,584,263
Commissions	5 <i>Commissions</i>	5,730	6,430	14,430	8,274
Other employment income	6 <i>Autres revenus d'emploi</i>	9,470	14,315	10,990	12,889
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>				
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	13,580	11,187	11,290	10,276
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	1,040	2,497	700	3,980
Family Allowance	10 <i>Allocations familiales</i>	1,160	965	21,940	7,673
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	39,420	125,091	21,330	51,755
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	9,220	85,642	8,820	70,902
Bond interest	13 <i>Intérêts obligataires</i>	41,590	19,964	40,640	17,820
Bank interest	14 <i>Intérêts bancaires</i>	83,300	67,195	72,490	60,293
Mortgage interest	15 <i>Intérêts hypothécaires</i>	1,260	3,132	1,040	3,942
Income from trusts	16 <i>Revenus de fiducie</i>	2,450	11,528	1,970	7,133
Annuity income	17 <i>Revenus de rentes</i>	720	551	1,020	1,549
Foreign investment income	18 <i>Revenus de placements étrangers</i>	1,880	1,832	1,180	1,677
Net rental income	19 <i>Revenus nets de location</i>	350	-236	640	995
Taxable capital gains	20 <i>Gains en capital imposables</i>	2,950	18,227	2,660	21,539
RRSP income	21 <i>Revenu d'un REER</i>	520	530	390	536
Net business income	22 <i>Revenus nets d'entreprise</i>	3,380	12,827	2,330	7,305
Net professional income	23 <i>Revenus nets de profession libérale</i>	870	5,982	620	2,804
Net commission income	24 <i>Revenus nets de commissions</i>	950	1,547	520	2,214
Net farming income	25 <i>Revenus nets d'agriculture</i>	2,360	12,436	1,010	5,985
Net fishing income	26 <i>Revenus nets de pêche</i>	1,780	10,718	170	126
Other income	27 <i>Autres revenus</i>	36,760	77,622	42,770	71,472
Total income assessed	28 <i>Revenu total établi</i>	406,710	2,618,651	380,220	1,955,403
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	7,470	3,781	5,070	1,290
RRSP contributions	30 <i>Cotisations à un REER</i>	10,550	12,040	8,240	5,853
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	66,560	8,217	40,970	5,000
Child care expenses	32 <i>Frais de garde d'enfants</i>			220	49
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	4,750	572	3,780	1,335
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	1,350	2,274	400	392
Other deductions	35 <i>Autres déductions</i>	4,050	1,987	2,150	2,345
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	1,720	15,695	1,790	17,744
Additional deductions	37 <i>Déductions supplémentaires</i>	3,240	7,245	1,580	2,183
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	86,730	51,811	58,260	36,191
Taxable income assessed	39 <i>Revenu imposable établi</i>	406,320	2,568,389	379,950	1,920,286
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	424,410	2,660,861	399,230	2,503,018
Age amount	41 <i>Montant en raison de l'âge</i>				
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	1,980	9,506	16,850	86,588
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	260	106	8,870	4,225
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	188,850	21,006	162,820	12,694
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	357,130	45,919	318,150	31,881
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	1,130	814	500	437
Disability amount	47 <i>Montant pour personnes handicapées</i>	350	1,314	120	498
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	53,310	61,203	63,160	69,556
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>			120	38
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	2,220	973	3,560	1,676
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	424,450	476,090	399,250	460,599
Charitable donations	52 <i>Dons de charité</i>	11,620	1,533	12,950	1,043
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>				
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	8,460	346	8,660	209
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	424,450	476,436	399,250	460,808
Net federal tax	56 <i>Impôt fédéral net</i>	136,710	117,482	85,610	51,285
Net provincial tax	57 <i>Impôt provincial net</i>	70,800	40,823	43,070	17,136
Total tax payable	58 <i>Total de l'impôt à payer</i>	136,770	158,305	85,670	68,421
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>				
Basic federal tax	60 <i>Impôt fédéral de base</i>	136,710	111,869	85,610	48,933
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	131,560	5,654	80,900	2,437
Minimum tax	62 <i>Impôt minimum</i>			20	13
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	8,490	11,414	8,360	9,449
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	260	261	29,200	26,390

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4
Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

moins de 20		Age group/Groupe d'âge: 20 - 24						I t c m	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
222,450		624,900		516,510		1,141,420		1	
601,340		289,960		398,400		688,360		2	
823,790		914,860		914,910		1,829,770		3	
	\$		\$		\$		\$		
722,530	3,712,931	810,270	10,650,416	763,800	8,471,121	1,574,070	19,121,537	4	
20,160	14,704	26,600	129,677	31,880	69,754	58,480	199,430	5	
20,470	27,204	28,400	40,623	36,860	34,545	65,260	75,169	6	
24,870	21,463	19,760	21,783	20,920	21,351	40,680	43,134	7	
1,740	6,478	1,710	4,136	2,070	2,409	3,780	6,545	8	
23,100	8,638	36,760	16,063	103,500	49,347	140,260	65,410	9	
60,760	176,846	278,590	1,239,774	189,800	570,921	468,380	1,810,695	10	
18,050	156,544	22,060	48,204	14,370	39,657	36,430	87,861	11	
82,230	37,784	73,190	37,131	86,660	40,131	159,850	77,262	12	
155,790	127,488	179,260	142,031	186,050	142,715	365,310	284,746	13	
2,300	7,075	2,640	11,179	1,930	8,283	4,580	19,462	14	
4,420	18,661	2,170	6,093	2,950	5,789	5,120	11,882	15	
1,740	2,100	1,230	1,823	1,470	1,192	2,700	3,015	16	
3,060	3,509	3,580	2,839	1,950	1,767	5,530	4,606	17	
990	759	11,000	-12,736	6,530	-5,029	17,520	-17,765	18	
5,610	39,766	8,030	24,047	4,120	23,414	12,150	47,461	19	
910	1,065	11,800	26,141	8,460	16,128	20,260	42,269	20	
5,710	20,132	25,290	101,017	14,530	49,128	39,820	150,145	21	
1,490	8,786	3,530	25,112	3,010	15,333	6,550	40,445	22	
1,470	3,760	5,450	23,968	3,070	5,256	8,520	29,224	23	
3,360	18,422	10,320	35,116	2,310	12,557	12,630	47,673	24	
1,950	10,844	4,760	38,167	640	2,187	5,400	40,353	25	
79,530	149,095	106,980	207,951	124,040	229,958	231,020	437,909	26	
786,920	4,574,054	872,210	12,820,554	867,150	9,807,916	1,739,360	22,628,470	27	
12,540	5,071	77,330	67,652	83,230	62,101	160,550	129,754	28	
18,790	17,893	102,050	144,878	87,420	104,127	189,470	249,005	29	
107,530	13,217	201,140	44,152	158,650	31,553	359,790	75,704	30	
220	49	1,250	1,131	12,990	23,485	14,240	24,616	31	
8,520	1,907	25,820	8,023	28,040	2,891	53,850	10,914	32	
1,740	2,666	16,150	47,054	5,950	11,367	22,100	58,420	33	
6,200	4,332	42,680	40,762	23,920	17,793	66,600	58,554	34	
3,500	33,439	4,080	17,507	2,850	20,103	6,930	37,609	35	
4,810	9,428	19,190	52,002	9,740	25,678	28,940	77,680	36	
144,990	88,001	352,280	423,159	285,170	299,099	637,450	722,258	37	
786,270	4,488,675	869,580	12,404,616	865,960	9,511,709	1,735,550	21,916,326	38	
823,640	5,163,879	914,550	5,730,863	914,720	5,732,474	1,829,270	11,463,336	39	
18,830	96,094	40,960	179,532	76,510	387,374	117,470	566,906	40	
9,130	4,330	27,660	17,173	54,020	30,439	81,680	47,613	41	
351,670	33,700	711,780	189,115	643,880	143,179	1,355,650	332,294	42	
675,280	77,799	784,110	246,852	739,110	200,290	1,523,220	447,142	43	
1,630	1,251	1,580	1,214	2,040	1,290	3,610	2,504	44	
470	1,813	2,130	8,767	1,200	4,877	3,330	13,644	45	
116,470	130,758	241,170	344,359	261,570	343,465	502,740	687,824	46	
120	38	3,120	3,869	2,000	2,994	5,120	6,863	47	
5,780	2,649	10,310	5,731	19,340	9,872	29,650	15,603	48	
823,700	936,689	914,710	1,143,282	914,840	1,165,137	1,829,550	2,308,418	49	
24,570	2,576	102,470	20,717	109,040	15,501	211,520	36,219	50	
17,120	555	79,070	5,032	120	5	120	5	51	
				85,070	3,511	164,140	8,542	52	
823,700	937,244	914,710	1,148,314	914,840	1,168,647	1,829,550	2,316,961	53	
222,320	168,767	624,600	1,235,825	516,390	783,058	1,140,990	2,018,883	54	
113,870	57,959	426,370	488,340	345,140	309,016	771,510	797,356	55	
222,450	226,726	624,900	1,724,165	516,510	1,092,075	1,141,420	2,816,240	56	
		660	415	100	48	760	463	57	
222,320	160,802	624,690	1,176,093	516,450	745,614	1,141,140	1,921,707	58	
212,470	8,091	611,910	58,871	504,410	37,152	1,116,330	96,023	59	
20	13	30	111	50	150	80	260	60	
16,850	20,863	19,480	6,415	13,340	5,280	32,820	11,694	61	
29,460	26,652	1,190	1,105	163,450	166,055	164,640	167,160	62	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

				Age group/Groupe d'âge: 25 - 29			
				Males-Hommes		Females-Femmes	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste					
Number of taxable returns	1	Nombre de déclarations imposables	1	918,030		775,930	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	177,810		357,790	
Total number of returns	3	Nombre total de déclarations	3	1,095,840		1,133,720	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	951,640	22,400,518	889,240	15,974,638
Commissions	5	Commissions	5	39,320	456,563	27,410	158,795
Other employment income	6	Autres revenus d'emploi	6	39,480	97,356	41,860	77,670
Old Age Security pension	7	Pension de sécurité de la vieillesse	7				
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	3,620	10,716	3,640	10,229
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,570	6,021	1,090	1,044
Family Allowance	10	Allocations familiales	10	210,950	111,690	231,960	134,903
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	346,930	1,795,652	314,260	1,281,576
Taxable amount of dividends	12	Montant imposable des dividendes	12	41,730	128,100	33,160	83,064
Bond interest	13	Intérêts obligataires	13	91,970	45,614	128,700	58,714
Bank interest	14	Intérêts bancaires	14	280,470	231,651	277,820	226,073
Mortgage interest	15	Intérêts hypothécaires	15	4,910	18,825	3,680	10,777
Income from trusts	16	Revenus de fiducie	16	3,340	2,212	4,230	7,979
Annuity income	17	Revenus de rentes	17	1,580	1,123	2,410	2,514
Foreign investment income	18	Revenus de placements étrangers	18	6,820	3,391	6,300	6,093
Net rental income	19	Revenus nets de location	19	44,230	-113,273	26,090	-44,021
Taxable capital gains	20	Gains en capital imposables	20	19,210	137,192	13,320	52,689
RRSP income	21	Revenu d'un REER	21	33,890	99,828	28,390	70,939
Net business income	22	Revenus nets d'entreprise	22	67,400	407,186	48,360	193,914
Net professional income	23	Revenus nets de profession libérale	23	13,190	229,916	10,210	134,093
Net commission income	24	Revenus nets de commissions	24	7,910	61,618	5,340	27,581
Net farming income	25	Revenus nets d'agriculture	25	23,460	96,055	5,880	20,266
Net fishing income	26	Revenus nets de pêche	26	5,040	50,206	1,060	3,888
Other income	27	Autres revenus	27	107,330	242,628	140,590	298,291
Total income assessed	28	Revenu total établi	28	1,051,070	26,520,789	1,052,510	18,791,710
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	205,430	273,883	224,850	255,504
RRSP contributions	30	Cotisations à un REER	30	259,880	571,686	227,660	394,012
Union and professional dues	31	Cotisations syndicales et professionnelles	31	330,290	110,160	281,380	85,658
Child care expenses	32	Frais de garde d'enfants	32	14,010	35,683	93,900	210,139
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	82,710	50,342	82,320	16,942
Other employment expenses	34	Autres dépenses d'emploi	34	44,790	176,113	16,390	54,069
Other deductions	35	Autres déductions	35	75,290	166,781	35,170	55,778
Capital gains deduction	36	Déduction pour gains en capital	36	15,000	119,423	9,640	41,592
Additional deductions	37	Déductions supplémentaires	37	33,890	122,265	17,060	52,964
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	633,900	1,626,335	557,660	1,166,657
Taxable income assessed	39	Revenu imposable établi	39	1,046,540	24,936,631	1,047,830	17,643,914
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	1,094,920	6,856,273	1,133,360	7,096,431
Age amount	41	Montant en raison de l'âge	41				
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	149,420	654,771	153,350	764,863
Amounts for dependent children	43	Montants pour enfants à charge	43	183,700	133,057	155,250	105,164
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	928,830	407,851	814,510	293,822
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	928,700	487,264	862,280	370,331
Eligible pension income amount	46	Montant pour revenu de pensions	46	840	750	880	425
Disability amount	47	Montant pour personnes handicapées	47	5,840	23,883	3,370	13,598
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	143,040	144,006	163,530	130,214
Amounts transferred from spouse	49	Montants transférés du conjoint	49	9,840	13,850	3,840	6,038
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	18,500	11,834	31,910	20,084
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	1,095,370	1,484,824	1,133,520	1,495,905
Charitable donations	52	Dons de charité	52	251,620	75,142	232,570	45,544
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	110	23	160	116
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	217,990	18,700	197,740	10,747
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	1,095,410	1,503,524	1,133,520	1,506,652
Net federal tax	56	Impôt fédéral net	56	917,890	3,344,827	775,930	2,014,126
Net provincial tax	57	Impôt provincial net	57	657,340	1,320,843	553,660	812,295
Total tax payable	58	Total de l'impôt à payer	58	918,030	4,665,670	775,930	2,826,421
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	14,260	6,811	940	835
Basic federal tax	60	Impôt fédéral de base	60	918,000	3,186,153	776,240	1,919,466
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	913,250	162,039	770,190	96,288
Minimum tax	62	Impôt minimum	62	100	527	20	145
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	38,390	17,056	30,620	11,057
Child tax credit	64	Crédit d'impôt pour enfants	64	5,890	5,307	396,640	439,682

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4 (suite)
Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 30 - 34						I P
Total		Males-Hommes		Females-Femmes		Total		t o
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	e s
1,693,960		1,027,920		784,100		1,812,020		m t
535,600		152,390		401,790		554,170		e
2,229,550		1,180,300		1,185,890		2,366,190		
	\$		\$		\$		\$	
1,840,870	38,375,156	1,011,710	30,724,986	888,050	17,551,399	1,899,760	48,276,385	4
66,730	615,358	44,390	827,346	21,490	177,039	65,880	1,004,386	5
81,340	175,025	47,320	136,952	40,910	81,462	88,230	218,414	6
7,260	20,945	4,370	21,222	8,360	36,395	12,730	57,617	7
2,660	7,065	1,720	7,598	3,170	7,874	4,880	15,472	8
442,910	246,593	487,710	346,849	327,570	229,055	815,280	575,904	9
661,200	3,077,228	311,280	1,717,910	278,920	1,228,022	590,190	2,945,931	10
74,900	211,164	69,200	291,536	52,350	152,402	121,550	443,938	11
220,670	104,328	119,350	66,277	151,310	74,139	270,660	140,416	12
558,290	457,724	355,970	334,591	349,340	317,681	705,310	652,272	13
8,590	29,602	5,990	23,042	7,570	27,996	13,560	51,037	14
7,570	10,191	5,850	4,618	5,710	5,888	11,560	10,506	15
3,990	3,637	2,510	2,244	3,290	4,520	5,800	6,764	16
13,120	9,484	11,140	7,526	7,100	5,623	18,240	13,148	17
70,320	-157,294	76,380	-200,237	41,870	-63,228	118,250	-263,465	18
32,530	189,881	33,240	308,379	20,750	148,381	53,990	456,761	19
62,270	170,767	45,280	186,589	38,410	134,024	83,690	320,612	20
115,770	601,100	93,830	630,012	60,790	257,839	154,620	887,850	21
23,400	364,010	26,810	936,644	18,660	392,392	45,470	1,329,036	22
13,250	89,198	8,660	114,434	7,750	38,828	16,410	153,262	23
29,340	116,321	32,710	142,676	8,620	9,656	41,330	152,332	24
6,100	54,094	6,610	80,553	1,300	4,778	7,910	85,331	25
247,920	540,919	124,200	245,798	164,570	439,223	288,770	685,021	26
2,103,570	45,312,499	1,141,710	36,957,543	1,078,010	21,261,388	2,219,720	58,218,932	27
430,270	529,387	289,730	476,975	273,340	350,799	563,070	827,774	28
487,540	965,699	367,440	984,410	257,840	538,153	625,280	1,522,563	29
611,670	195,818	414,880	161,764	313,120	101,228	727,990	262,992	30
107,910	245,821	39,940	111,413	169,090	418,269	209,030	529,682	31
165,030	67,283	156,890	120,211	119,730	33,121	276,620	153,332	32
61,180	230,181	58,310	265,722	15,920	62,240	74,230	327,961	33
110,470	222,559	106,680	363,686	28,820	92,944	135,510	456,630	34
24,640	161,015	22,970	235,556	15,460	125,309	38,440	360,865	35
50,950	175,229	42,000	170,046	18,010	62,539	60,010	232,586	36
1,191,560	2,792,992	799,940	2,889,783	627,010	1,784,602	1,426,950	4,674,385	37
2,094,360	42,580,546	1,135,220	34,101,137	1,071,660	19,514,488	2,206,870	53,615,624	38
2,228,280	13,952,704	1,179,140	7,386,873	1,185,570	7,421,578	2,364,710	14,808,451	39
302,770	1,419,634	269,130	1,184,757	194,790	974,390	463,920	2,159,147	40
338,950	238,221	449,890	409,564	237,780	183,772	687,660	593,336	41
1,743,350	701,673	1,036,880	523,659	818,910	316,305	1,855,790	839,964	42
1,790,980	857,595	978,800	599,612	840,150	383,841	1,818,950	983,453	43
1,720	1,175	620	592	1,320	1,051	1,940	1,643	44
9,210	37,481	12,490	51,887	4,790	20,944	17,280	72,831	45
306,560	274,220	102,180	82,483	114,350	73,494	216,530	155,977	46
13,670	19,888	14,120	17,383	4,480	9,890	18,590	27,273	47
50,400	31,919	21,770	19,771	40,400	30,985	62,170	50,756	48
2,228,890	2,980,729	1,179,780	1,747,285	1,185,630	1,600,554	2,365,420	3,347,839	49
484,190	120,686	372,240	147,914	259,400	60,364	631,640	208,278	50
260	139	430	507			430	612	51
415,720	29,447	332,440	37,713	223,910	14,362	556,350	52,075	52
2,228,930	3,010,177	1,179,780	1,784,998	1,185,630	1,614,916	2,365,420	3,399,915	53
1,693,820	5,358,953	1,027,570	5,158,541	784,100	2,373,877	1,811,670	7,532,418	54
1,211,000	2,133,138	736,920	2,040,518	541,820	923,559	1,278,750	2,964,078	55
1,693,960	7,492,092	1,027,920	7,199,059	784,100	3,297,436	1,812,020	10,496,495	56
15,200	7,646	69,440	42,386	6,940	4,879	76,390	47,265	57
1,694,240	5,105,619	1,027,930	4,903,090	784,410	2,261,375	1,812,330	7,164,465	58
1,683,440	258,327	1,023,280	260,156	780,140	115,927	1,803,420	376,082	59
120	673	430	993	80	463	500	1,457	60
69,010	28,113	64,650	38,832	48,910	20,290	113,560	59,122	61
402,540	444,989	15,020	13,121	552,670	626,968	567,700	640,089	62

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 35 - 39			
			Males-Hommes		Females-Femmes	
Item		Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	949,040	768,450	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	140,490	339,780	
Total number of returns	3	Nombre total de déclarations	3	1,089,530	1,108,230	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	910,930	839,140	18,156,195
Commissions	5	Commissions	5	43,160	17,110	229,722
Other employment income	6	Autres revenus d'emploi	6	48,090	32,150	105,413
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	7,330	14,350	60,761
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,020	2,660	14,051
Family Allowance	10	Allocations familiales	10	563,150	341,100	257,188
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	241,920	212,430	857,359
Taxable amount of dividends	12	Montant imposable des dividendes	12	93,290	61,000	245,379
Bond interest	13	Intérêts obligataires	13	120,650	157,900	93,415
Bank interest	14	Intérêts bancaires	14	397,750	389,950	462,025
Mortgage interest	15	Intérêts hypothécaires	15	9,620	10,000	38,157
Income from trusts	16	Revenus de fiducie	16	4,010	4,348	2,348
Annuity income	17	Revenus de rentes	17	2,930	4,090	10,883
Foreign investment income	18	Revenus de placements étrangers	18	14,340	9,230	10,058
Net rental income	19	Revenus nets de location	19	81,130	55,200	-90,528
Taxable capital gains	20	Gains en capital imposables	20	44,660	24,890	169,080
RRSP income	21	Revenu d'un REER	21	47,960	40,010	159,614
Net business income	22	Revenus nets d'entreprise	22	105,330	68,210	309,633
Net professional income	23	Revenus nets de profession libérale	23	36,100	1,834,713	486,904
Net commission income	24	Revenus nets de commissions	24	11,100	7,180	35,908
Net farming income	25	Revenus nets d'agriculture	25	37,980	144,847	22,694
Net fishing income	26	Revenus nets de pêche	26	6,150	1,110	7,633
Other income	27	Autres revenus	27	124,480	154,380	496,317
Total income assessed	28	Revenu total établi	28	1,054,030	1,019,490	22,140,210
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	323,250	283,980	424,663
RRSP contributions	30	Cotisations à un REER	30	388,970	1,210,402	646,043
Union and professional dues	31	Cotisations syndicales et professionnelles	31	417,590	325,630	112,426
Child care expenses	32	Frais de garde d'enfants	32	52,360	139,557	358,569
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	193,430	219,025	62,494
Other employment expenses	34	Autres dépenses d'emploi	34	57,790	274,756	66,185
Other deductions	35	Autres déductions	35	120,540	598,969	92,069
Capital gains deduction	36	Déduction pour gains en capital	36	30,320	389,557	17,290
Additional deductions	37	Déductions supplémentaires	37	41,490	187,688	17,470
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	801,970	3,829,724	629,830
Taxable income assessed	39	Revenu imposable établi	39	1,044,190	36,156,970	1,012,620
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	1,088,380	6,817,705	1,107,620
Age amount	41	Montant en raison de l'âge	41			6,942,600
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	270,290	1,202,055	194,650
Amounts for dependent children	43	Montants pour enfants à charge	43	529,050	546,680	203,655
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	953,000	513,298	797,720
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	860,370	563,674	787,520
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,780	1,617	2,190
Disability amount	47	Montant pour personnes handicapées	47	16,000	66,790	7,500
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	80,170	57,307	106,710
Amounts transferred from spouse	49	Montants transférés du conjoint	49	15,940	20,607	3,140
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	30,180	30,294	51,520
Total tax credits on above amounts	51	Total, crédits d'imp. pour montants ci-dessus	51	1,088,660	1,670,405	1,107,700
Charitable donations	52	Dons de charité	52	409,540	230,136	270,460
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	320	2,541	340
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	377,080	60,563	236,750
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	1,088,680	1,730,968	1,107,700
Net federal tax	56	Impôt fédéral net	56	948,920	5,907,967	768,210
Net provincial tax	57	Impôt provincial net	57	680,770	2,362,703	540,840
Total tax payable	58	Total de l'impôt à payer	58	949,040	8,270,669	768,450
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	124,090	88,927	15,530
Basic federal tax	60	Impôt fédéral de base	60	949,100	5,607,251	768,310
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	945,490	314,247	763,530
Minimum tax	62	Impôt minimum	62	560	1,958	130
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	88,250	72,411	57,710
Child tax credit	64	Crédit d'impôt pour enfants	64	19,300	15,697	505,850

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 40 - 44						I P t o e s t e
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,717,490		851,320		713,370		1,564,690		1
480,270		120,430		255,790		376,220		2
2,197,760		971,760		969,160		1,940,910		3
	\$		\$		\$		\$	
1,750,060	50,123,747	797,350	31,287,432	751,500	17,436,334	1,548,840	48,723,766	4
60,280	1,166,943	32,660	807,693	15,200	222,423	47,860	1,030,116	5
80,240	340,301	41,190	216,822	31,910	89,884	73,100	306,706	6
21,680	103,551	14,140	79,444	25,450	102,325	39,590	181,769	7
5,680	26,136	6,130	44,594	5,300	24,733	11,420	69,327	8
904,260	735,078	522,770	435,698	272,750	186,005	795,520	621,703	9
454,340	2,257,063	184,960	1,077,692	174,590	666,195	359,550	1,743,887	10
154,290	788,857	102,500	711,328	68,240	291,750	170,740	1,003,078	11
278,550	175,098	122,150	103,221	151,980	124,603	274,130	227,824	12
787,710	911,565	398,940	608,551	399,440	671,569	798,380	1,280,120	13
19,630	77,296	11,340	69,324	12,370	70,143	23,710	139,466	14
8,110	6,696	5,240	4,298	4,410	3,563	9,650	7,861	15
7,020	16,190	5,450	10,007	5,730	15,353	11,190	25,360	16
23,570	21,317	17,180	15,701	12,290	17,753	29,470	33,454	17
136,330	-248,486	90,030	-278,841	57,170	-76,435	147,200	-355,277	18
69,550	656,074	47,240	590,932	28,300	244,023	75,540	834,956	19
87,970	400,190	44,150	286,291	31,130	136,434	75,280	422,726	20
173,540	990,279	105,690	713,000	61,950	242,519	167,650	955,520	21
55,980	2,321,617	34,930	2,161,886	15,910	352,774	50,840	2,514,660	22
18,280	164,520	12,800	144,173	5,960	62,986	18,760	207,159	23
49,210	167,541	37,980	90,011	10,610	17,490	48,580	107,500	24
7,260	65,445	4,990	38,711	1,250	6,258	6,240	44,970	25
278,860	765,077	118,170	251,471	133,370	454,428	251,540	705,899	26
2,073,520	62,032,097	939,960	39,469,438	899,760	21,363,112	1,839,720	60,832,550	27
607,230	1,056,860	322,650	731,817	281,320	478,714	603,960	1,210,530	28
676,920	1,856,445	379,200	1,280,053	295,360	708,483	674,570	1,988,536	29
743,210	290,000	390,350	175,948	316,240	119,542	706,590	295,490	30
200,150	498,125	30,770	77,086	68,440	142,161	99,210	219,247	31
337,980	281,519	206,310	320,817	147,540	82,344	353,850	403,161	32
71,370	340,941	47,780	249,820	13,340	63,255	61,120	313,076	33
154,400	691,039	107,070	619,000	26,420	99,604	133,500	718,605	34
47,610	521,996	30,420	447,790	21,010	197,109	51,430	644,899	35
58,960	244,952	37,270	178,803	16,410	79,450	53,680	258,253	36
1,431,800	5,781,876	734,040	4,081,135	568,820	1,970,662	1,302,860	6,051,797	37
2,056,810	56,387,678	930,510	35,493,221	892,150	19,441,936	1,822,670	54,935,157	38
2,196,010	13,760,305	971,030	6,086,025	968,550	6,074,145	1,939,580	12,160,169	39
464,940	2,162,890	232,790	1,025,255	152,320	731,049	385,110	1,756,304	40
776,990	750,335	476,780	460,313	173,770	134,171	650,540	594,484	41
1,750,720	837,288	853,380	475,660	723,100	302,303	1,576,480	777,962	42
1,647,890	946,222	741,670	506,789	704,930	359,211	1,446,600	866,000	43
3,970	3,385	5,330	5,102	4,660	4,100	9,990	9,202	44
23,500	96,715	18,680	77,276	9,810	40,614	28,490	117,890	45
186,880	124,286	100,570	98,285	117,890	98,501	218,460	196,786	46
19,080	27,352	12,060	17,426	4,100	9,650	16,160	27,076	47
81,700	78,959	40,770	47,288	52,670	52,705	93,440	99,993	48
2,196,360	3,195,144	971,080	1,496,867	968,550	1,327,158	1,939,630	2,824,025	49
680,000	318,537	405,930	269,746	255,600	99,265	661,530	369,012	50
660	2,761	430	856	140	25	570	881	51
613,830	82,550	378,940	71,010	229,230	24,977	608,170	95,987	52
2,196,380	3,277,695	971,100	1,567,877	968,570	1,352,135	1,939,670	2,920,012	53
1,717,130	8,479,056	851,150	6,112,152	713,300	2,582,415	1,564,450	8,694,567	54
1,221,610	3,380,937	612,190	2,462,876	508,450	1,023,733	1,120,630	3,486,609	55
1,717,490	11,859,993	851,320	8,575,027	713,370	3,606,148	1,564,690	12,181,176	56
139,620	98,184	137,860	101,597	16,920	10,261	154,780	111,858	57
1,717,420	8,057,595	851,880	5,791,443	713,500	2,459,727	1,565,380	8,251,171	58
1,709,020	441,653	848,380	337,355	710,100	128,704	1,558,480	466,059	59
690	2,528	1,020	3,519	310	1,022	1,340	4,541	60
145,950	105,092	97,600	94,788	65,080	38,861	162,680	133,649	61
525,150	557,876	19,100	14,715	326,860	300,642	345,960	315,356	62

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 45 - 49			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	1	707,630	573,340	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	101,180	177,620	
Total number of returns	3	Nombre total de déclarations	3	808,800	750,960	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	655,010	27,408,354	13,450,202
Commissions	5	Commissions	5	28,170	710,482	229,493
Other employment income	6	Autres revenus d'emploi	6	38,690	186,706	74,468
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	15,590	96,685	155,187
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	10,620	133,303	48,649
Family Allowance	10	Allocations familiales	10	335,590	228,419	72,853
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	141,220	830,205	486,867
Taxable amount of dividends	12	Montant imposable des dividendes	12	103,070	758,060	245,410
Bond interest	13	Intérêts obligataires	13	105,600	104,864	142,190
Bank interest	14	Intérêts bancaires	14	379,210	742,638	787,905
Mortgage interest	15	Intérêts hypothécaires	15	13,730	114,289	76,325
Income from trusts	16	Revenus de fiducie	16	4,200	3,896	5,752
Annuity income	17	Revenus de rentes	17	7,450	20,835	16,237
Foreign investment income	18	Revenus de placements étrangers	18	21,940	21,972	17,863
Net rental income	19	Revenus nets de location	19	86,730	-154,576	-61,981
Taxable capital gains	20	Gains en capital imposables	20	47,500	704,801	291,708
RRSP income	21	Revenu d'un REER	21	37,560	272,877	135,847
Net business income	22	Revenus nets d'entreprise	22	85,090	478,770	220,614
Net professional income	23	Revenus nets de profession libérale	23	30,990	1,887,583	239,209
Net commission income	24	Revenus nets de commissions	24	9,760	134,223	59,015
Net farming income	25	Revenus nets d'agriculture	25	33,860	104,062	22,783
Net fishing income	26	Revenus nets de pêche	26	4,550	39,024	2,787
Other income	27	Autres revenus	27	110,580	273,574	356,657
Total income assessed	28	Revenu total établi	28	781,290	35,101,044	17,076,041
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	271,610	656,930	385,261
RRSP contributions	30	Cotisations à un REER	30	339,040	1,216,438	628,368
Union and professional dues	31	Cotisations syndicales et professionnelles	31	328,070	153,818	89,388
Child care expenses	32	Frais de garde d'enfants	32	11,700	27,780	28,432
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	196,960	359,810	88,419
Other employment expenses	34	Autres dépenses d'emploi	34	40,020	217,426	67,730
Other deductions	35	Autres déductions	35	81,160	506,907	68,837
Capital gains deduction	36	Déduction pour gains en capital	36	30,560	478,264	201,684
Additional deductions	37	Déductions supplémentaires	37	31,580	176,337	61,518
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	613,850	3,793,709	1,619,637
Taxable income assessed	39	Revenu imposable établi	39	772,560	31,394,216	15,508,409
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	807,120	5,059,632	4,708,469
Age amount	41	Montant en raison de l'âge	41			
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	182,310	796,391	375,927
Amounts for dependent children	43	Montants pour enfants à charge	43	291,850	228,856	48,091
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	700,760	392,478	236,148
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	601,010	417,587	274,581
Eligible pension income amount	46	Montant pour revenu de pensions	46	9,980	9,874	7,578
Disability amount	47	Montant pour personnes handicapées	47	15,780	67,062	39,940
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	134,420	180,928	99,100
Amounts transferred from spouse	49	Montants transférés du conjoint	49	9,910	16,777	7,883
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	35,560	44,250	50,264
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	807,440	1,226,605	994,238
Charitable donations	52	Dons de charité	52	353,690	240,301	90,561
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	550	3,909	399
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	333,580	64,064	23,065
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	807,440	1,290,669	1,017,303
Net federal tax	56	Impôt fédéral net	56	707,440	5,639,131	2,095,078
Net provincial tax	57	Impôt provincial net	57	500,800	2,233,715	835,810
Total tax payable	58	Total de l'impôt à payer	58	707,630	7,872,846	2,930,888
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	107,260	67,822	5,202
Basic federal tax	60	Impôt fédéral de base	60	707,710	5,330,936	1,994,785
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	704,450	320,875	105,095
Minimum tax	62	Impôt minimum	62	1,590	4,947	1,392
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	98,810	101,017	32,685
Child tax credit	64	Crédit d'impôt pour enfants	64	10,380	7,168	103,665

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4 (suite)
Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 50 - 54						I	P
Total		Males-Hommes		Females-Femmes		Total		t	o
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	c	s
								m <th>e</th>	e
1,280,970		528,270		430,720		958,990		1	
278,790		89,570		144,360		233,930		2	
1,559,760		617,830		575,090		1,192,920		3	
	\$		\$		\$		\$		
1,237,710	40,858,556	476,460	19,371,155	411,160	9,112,142	887,620	28,483,296	4	
43,130	939,975	19,760	509,086	10,540	155,862	30,300	664,947	5	
61,340	261,174	32,170	207,833	18,520	72,414	50,690	280,247	6	
50,430	251,872	22,960	151,270	51,410	247,330	74,370	398,601	7	
18,710	181,952	28,570	364,434	15,010	113,122	43,580	477,555	8	
469,110	301,272	133,730	76,120	43,230	20,991	176,960	97,111	9	
267,930	1,317,073	104,980	613,390	88,730	340,596	193,710	953,987	10	
167,670	1,003,470	79,170	591,067	61,280	257,121	140,450	848,188	11	
239,740	247,054	87,820	122,608	118,730	175,118	206,550	297,726	12	
738,210	1,530,543	327,840	865,829	313,350	935,857	641,190	1,801,687	13	
27,490	190,614	14,310	112,455	15,990	101,571	30,300	214,026	14	
8,930	9,648	2,590	3,245	5,210	7,899	7,800	11,145	15	
13,670	37,072	7,760	24,683	8,960	39,754	16,720	64,437	16	
36,600	39,835	18,240	27,433	14,280	21,240	32,520	48,673	17	
142,780	-216,557	78,660	-59,429	48,960	17,745	127,620	-41,684	18	
78,280	996,508	39,770	605,376	26,550	257,181	66,320	862,557	19	
66,490	408,723	25,740	206,020	22,530	142,786	48,270	348,806	20	
133,630	699,383	64,710	403,196	38,580	145,731	103,280	548,927	21	
43,880	2,126,792	19,770	1,195,404	7,110	105,347	26,880	1,300,751	22	
14,710	193,238	7,860	115,224	4,110	45,274	11,970	160,498	23	
43,990	126,845	34,670	135,759	9,290	30,479	43,960	166,238	24	
5,390	41,811	3,500	22,431	1,210	2,355	4,710	24,785	25	
208,270	630,231	89,180	224,386	65,800	235,516	154,990	459,902	26	
1,486,550	52,177,085	593,030	25,888,976	536,930	12,583,430	1,129,950	38,472,406	27	
497,360	1,042,191	198,690	489,702	156,070	267,350	354,760	757,052	28	
594,310	1,844,805	268,530	989,252	210,040	561,332	478,570	1,550,583	29	
568,870	243,206	236,250	110,221	163,970	60,440	400,210	170,661	30	
28,190	56,211	3,010	5,584	1,970	2,053	4,980	7,637	31	
322,450	448,229	147,260	281,662	109,960	61,649	257,210	343,311	32	
52,310	285,156	28,950	148,056	7,050	42,311	36,000	190,367	33	
104,700	575,744	47,570	303,134	18,270	64,453	65,840	367,587	34	
52,510	679,949	26,870	403,301	20,780	184,750	47,650	588,051	35	
45,500	237,855	22,310	144,477	12,370	56,009	34,690	200,486	36	
1,072,090	5,413,347	449,660	2,875,388	343,140	1,300,346	792,800	4,175,734	37	
1,471,540	46,902,625	585,990	23,148,297	531,530	11,341,242	1,117,520	34,489,539	38	
1,557,770	9,768,100	617,020	3,868,264	574,920	3,608,005	1,191,940	7,476,268	39	
265,520	1,172,318	148,820	641,554	37,290	159,245	186,110	800,800	40	
367,770	276,947	111,790	77,164	23,690	13,357	135,480	90,521	41	
1,268,520	628,626	514,290	280,124	398,440	161,330	912,730	441,454	42	
1,142,740	692,167	431,820	291,838	376,830	185,598	808,660	477,436	43	
17,940	17,452	27,960	27,530	16,280	15,569	44,240	43,100	44	
25,580	107,002	16,990	70,281	10,690	44,157	27,670	114,437	45	
230,810	280,028	86,200	134,402	46,550	49,525	132,750	183,927	46	
13,070	24,659	7,630	18,298	6,250	18,158	13,880	36,456	47	
86,710	94,514	27,420	34,347	44,980	47,799	72,400	82,146	48	
1,558,110	2,220,843	617,100	925,598	574,930	731,267	1,192,030	1,656,866	49	
560,650	330,862	267,830	197,875	159,810	83,210	427,640	281,085	50	
850	4,308	190	15,060	230	464	420	15,524	51	
520,370	87,129	253,010	56,561	145,090	21,557	398,100	78,117	52	
1,558,110	2,307,972	617,170	982,159	574,930	752,824	1,192,090	1,734,983	53	
1,280,730	7,734,209	527,790	4,132,100	430,630	1,527,495	958,410	5,659,595	54	
908,550	3,069,525	375,790	1,670,486	301,970	604,596	677,760	2,275,081	55	
1,280,970	10,803,734	528,270	5,802,585	430,720	2,132,091	958,990	7,934,676	56	
117,220	73,024	39,960	21,700	4,130	2,201	44,090	23,901	57	
1,281,050	7,325,721	528,280	3,911,795	430,630	1,454,182	958,910	5,365,978	58	
1,274,250	425,970	525,680	238,794	427,330	77,517	953,010	316,310	59	
1,850	6,340	1,570	4,760	560	1,652	2,130	6,412	60	
160,920	133,702	76,630	78,764	59,530	34,249	136,160	113,014	61	
147,910	110,832	2,990	1,969	50,790	35,029	53,780	36,999	62	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

		Item	Poste	Age group/Groupe d'âge: 55 - 59			
				Males-Hommes		Females-Femmes	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	486,000		348,330	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	91,500		132,250	
Total number of returns	3	Nombre total de déclarations	3	577,500		480,580	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	396,450	14,579,968	285,400	5,527,804
Commissions	5	Commissions	5	12,820	280,523	6,310	80,740
Other employment income	6	Autres revenus d'emploi	6	33,770	236,822	15,680	71,594
Old Age Security pension	7	Pension de sécurité de la vieillesse	7				
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	45,210	305,489	78,430	390,295
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	89,410	1,471,120	49,530	478,276
Family Allowance	10	Allocations familiales	10	55,250	27,263	15,310	6,409
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	99,010	571,181	67,000	247,564
Taxable amount of dividends	12	Montant imposable des dividendes	12	81,100	617,446	60,070	255,182
Bond interest	13	Intérêts obligataires	13	86,800	172,541	110,420	248,721
Bank interest	14	Intérêts bancaires	14	347,410	1,218,592	299,140	1,209,645
Mortgage interest	15	Intérêts hypothécaires	15	19,160	168,606	19,210	134,137
Income from trusts	16	Revenus de fiducie	16	3,360	5,513	4,150	6,855
Annuity income	17	Revenus de rentes	17	10,940	58,871	13,090	52,374
Foreign investment income	18	Revenus de placements étrangers	18	17,920	28,993	13,980	26,253
Net rental income	19	Revenus nets de location	19	71,520	96,540	43,410	53,187
Taxable capital gains	20	Gains en capital imposables	20	39,750	667,303	25,870	274,250
RRSP income	21	Revenu d'un REER	21	35,070	258,524	26,590	170,843
Net business income	22	Revenus nets d'entreprise	22	59,270	355,555	25,310	106,190
Net professional income	23	Revenus nets de profession libérale	23	16,710	949,969	5,980	75,328
Net commission income	24	Revenus nets de commissions	24	5,930	68,860	2,430	21,748
Net farming income	25	Revenus nets d'agriculture	25	36,020	162,240	8,240	32,867
Net fishing income	26	Revenus nets de pêche	26	2,930	18,363	250	1,281
Other income	27	Autres revenus	27	88,610	336,130	61,050	244,191
Total income assessed	28	Revenu total établi	28	554,020	22,656,412	443,350	9,715,736
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	149,610	313,285	96,110	139,772
RRSP contributions	30	Cotisations à un REER	30	245,800	990,403	156,030	419,451
Union and professional dues	31	Cotisations syndicales et professionnelles	31	192,490	81,359	101,930	32,238
Child care expenses	32	Frais de garde d'enfants	32	830	1,816	260	394
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	141,670	199,151	94,110	57,003
Other employment expenses	34	Autres dépenses d'emploi	34	18,660	96,824	4,560	24,770
Other deductions	35	Autres déductions	35	36,740	259,830	14,610	34,280
Capital gains deduction	36	Déduction pour gains en capital	36	28,780	479,512	20,090	202,981
Additional deductions	37	Déductions supplémentaires	37	19,770	96,946	9,800	71,052
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	404,800	2,519,127	260,350	981,942
Taxable income assessed	39	Revenu imposable établi	39	547,440	20,252,675	439,270	8,768,178
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	576,710	3,618,933	480,260	3,013,768
Age amount	41	Montant en raison de l'âge	41				
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	165,550	707,308	22,100	90,255
Amounts for dependent children	43	Montants pour enfants à charge	43	44,770	28,202	7,180	4,678
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	422,480	220,944	268,460	99,090
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	351,240	219,956	250,920	110,526
Eligible pension income amount	46	Montant pour revenu de pensions	46	87,650	86,588	49,690	47,436
Disability amount	47	Montant pour personnes handicapées	47	26,990	112,174	13,140	54,199
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	47,600	71,502	21,050	23,523
Amounts transferred from spouse	49	Montants transférés du conjoint	49	10,240	29,339	6,810	15,981
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	34,470	43,736	46,360	50,227
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	576,910	873,742	480,280	596,431
Charitable donations	52	Dons de charité	52	255,470	200,556	142,890	77,628
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	390	3,755	270	25
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	239,780	54,149	131,700	19,944
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	576,910	927,891	480,280	616,375
Net federal tax	56	Impôt fédéral net	56	485,740	3,509,076	348,230	1,141,777
Net provincial tax	57	Impôt provincial net	57	347,950	1,430,042	244,640	458,216
Total tax payable	58	Total de l'impôt à payer	58	486,000	4,939,118	348,330	1,599,993
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	13,970	8,008	880	666
Basic federal tax	60	Impôt fédéral de base	60	485,820	3,321,102	348,280	1,087,033
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	482,460	206,934	343,730	58,829
Minimum tax	62	Impôt minimum	62	3,160	8,618	890	2,454
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	78,570	82,256	58,720	33,991
Child tax credit	64	Crédit d'impôt pour enfants	64	2,430	1,498	19,480	12,947

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4 (suite)
Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 60 - 64						I t e m s
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
834,330		460,220		313,230		773,450		1
223,750		97,190		136,800		233,990		2
1,058,080		557,410		450,030		1,007,440		3
	\$		\$		\$		\$	
681,850	20,107,773	268,630	8,493,720	169,060	2,983,375	437,690	11,477,095	4
19,130	361,263	10,210	200,320	3,010	36,944	13,220	237,264	5
49,450	308,416	27,160	192,973	11,660	51,009	38,820	243,982	6
								7
123,630	695,785	273,710	1,388,021	236,030	961,315	509,730	2,349,336	8
138,940	1,949,395	191,830	3,163,580	104,150	896,121	295,980	4,059,701	9
70,560	33,672	19,220	8,567	4,590	2,024	23,810	10,591	10
166,010	818,745	80,200	477,133	42,360	161,031	122,560	638,164	11
141,170	872,628	79,470	690,552	57,830	300,080	137,300	990,632	12
197,220	421,262	89,130	213,160	113,820	277,059	202,960	490,219	13
646,540	2,428,238	367,110	1,511,838	306,880	1,527,579	674,000	3,039,417	14
38,370	302,743	21,660	218,207	21,130	153,975	42,790	372,182	15
7,510	12,368	4,270	7,377	5,690	15,268	9,960	22,645	16
24,030	111,245	21,390	107,154	22,620	97,275	44,010	204,429	17
31,900	55,246	17,360	34,237	15,260	25,373	32,620	59,610	18
114,930	149,727	63,350	154,567	33,080	94,687	96,430	249,254	19
65,610	941,553	40,480	811,708	23,360	239,220	63,830	1,050,928	20
61,660	429,366	51,260	377,512	29,390	192,596	80,640	570,107	21
84,580	461,746	44,010	254,792	16,250	59,715	60,260	314,506	22
22,690	1,025,297	16,000	810,376	4,820	73,083	20,820	883,459	23
8,360	90,608	4,990	67,628	1,210	6,651	6,200	74,278	24
44,260	195,107	33,560	139,202	7,500	33,518	41,060	172,720	25
3,180	19,644	2,630	23,575	160	1,397	2,790	24,973	26
149,660	580,321	100,460	434,886	56,960	236,384	157,420	671,270	27
997,370	32,372,148	540,970	19,781,084	420,290	8,425,682	961,260	28,206,766	28
245,710	453,057	85,450	159,876	54,270	75,454	139,720	235,330	29
401,830	1,409,854	196,070	871,563	102,080	312,440	298,140	1,184,003	30
294,420	113,597	122,690	43,444	57,880	15,913	180,570	59,357	31
1,090	2,211	150	72	110	58	260	130	32
235,780	256,154	139,530	180,539	96,980	43,376	236,520	223,915	33
23,210	121,594	11,680	66,353	2,630	13,728	14,310	80,080	34
51,350	294,110	32,320	185,388	12,910	23,688	45,230	209,076	35
48,870	682,493	29,570	542,988	17,930	179,519	47,500	722,507	36
29,570	167,998	18,310	107,272	12,880	79,227	31,180	186,500	37
665,140	3,501,069	337,500	2,157,495	204,720	743,404	542,220	2,900,898	38
986,710	29,020,853	536,490	17,710,603	416,180	7,712,968	952,670	25,423,571	39
1,056,960	6,632,701	556,230	3,489,171	449,740	2,822,611	1,005,960	6,311,782	40
								41
187,650	797,563	183,310	745,264	13,350	49,209	196,660	794,473	42
51,950	32,880	17,380	10,995	3,310	2,435	20,690	13,430	43
690,940	320,033	252,770	126,821	143,910	51,754	396,680	178,575	44
602,160	330,482	223,290	121,689	139,790	57,257	363,070	178,946	45
137,340	134,024	189,140	185,482	102,220	98,780	291,360	284,262	46
40,130	166,372	37,170	153,226	16,060	65,833	53,230	219,060	47
68,650	95,025	24,480	35,624	10,960	9,936	35,440	45,560	48
17,050	45,320	24,770	75,065	11,150	31,436	35,910	106,501	49
80,840	93,962	47,420	56,127	53,840	53,949	101,250	110,076	50
1,057,180	1,470,173	556,270	849,769	449,740	551,108	1,006,010	1,400,878	51
398,360	278,185	250,650	213,075	145,580	88,382	396,230	301,457	52
670	3,780	510	4,665	150	4,372	660	9,037	53
371,480	74,093	236,260	57,902	136,570	24,064	372,830	81,966	54
1,057,180	1,544,265	556,340	907,672	449,740	575,172	1,006,080	1,482,844	55
833,970	4,650,853	459,990	2,895,482	313,140	972,826	773,130	3,868,308	56
592,590	1,888,258	322,580	1,167,846	210,860	379,642	533,440	1,547,488	57
834,330	6,539,111	460,220	4,063,328	313,230	1,352,468	773,450	5,415,796	58
14,850	8,674	5,970	4,971	320	234	6,280	5,206	59
834,100	4,408,135	460,390	2,737,255	313,260	924,731	773,640	3,661,987	60
826,190	265,763	456,740	172,618	310,080	51,150	766,820	223,768	61
4,060	11,072	2,430	8,043	370	1,617	2,800	9,660	62
137,290	116,247	77,590	92,029	56,670	39,979	134,250	132,008	63
21,910	14,445	830	604	6,910	4,802	7,730	5,406	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

				Age group/Groupe d'âge: 65 - 69			
				Males-Hommes		Females-Femmes	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste					
Number of taxable returns	1	Nombre de déclarations imposables	1	360,100		273,230	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	131,560		190,840	
Total number of returns	3	Nombre total de déclarations	3	491,670		464,070	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	85,430	2,007,694	52,710	671,114
Commissions	5	Commissions	5	4,260	78,287	870	4,250
Other employment income	6	Autres revenus d'emploi	6	8,330	40,470	3,850	13,338
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	466,780	1,823,916	444,150	1,757,459
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	459,900	2,510,874	361,710	1,410,772
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	282,620	3,206,331	171,290	1,033,489
Family Allowance	10	Allocations familiales	10	6,260	2,728	1,420	649
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	28,040	171,711	11,630	47,425
Taxable amount of dividends	12	Montant imposable des dividendes	12	63,640	500,613	53,530	254,555
Bond interest	13	Intérêts obligataires	13	81,350	261,614	112,140	336,338
Bank interest	14	Intérêts bancaires	14	342,000	1,590,280	337,610	1,695,452
Mortgage interest	15	Intérêts hypothécaires	15	19,620	194,526	19,590	137,317
Income from trusts	16	Revenus de fiducie	16	2,750	4,556	4,630	7,933
Annuity income	17	Revenus de rentes	17	46,120	199,146	40,910	167,730
Foreign investment income	18	Revenus de placements étrangers	18	14,790	35,383	12,160	30,769
Net rental income	19	Revenus nets de location	19	43,370	158,073	26,630	79,609
Taxable capital gains	20	Gains en capital imposables	20	28,730	489,539	20,480	193,571
RRSP income	21	Revenu d'un REER	21	49,230	334,961	32,740	179,039
Net business income	22	Revenus nets d'entreprise	22	20,610	60,629	9,290	22,850
Net professional income	23	Revenus nets de profession libérale	23	9,840	329,047	2,100	39,924
Net commission income	24	Revenus nets de commissions	24	2,990	27,950	1,100	5,418
Net farming income	25	Revenus nets d'agriculture	25	26,460	51,745	5,060	12,546
Net fishing income	26	Revenus nets de pêche	26	780	3,118	30	73
Other income	27	Autres revenus	27	62,190	164,577	41,500	139,132
Total income assessed	28	Revenu total établi	28	489,320	14,247,771	460,580	8,240,755
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	20,540	28,329	10,650	8,219
RRSP contributions	30	Cotisations à un REER	30	93,180	465,186	35,240	108,564
Union and professional dues	31	Cotisations syndicales et professionnelles	31	36,370	6,977	15,430	2,419
Child care expenses	32	Frais de garde d'enfants	32				
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	127,700	142,153	102,830	30,700
Other employment expenses	34	Autres dépenses d'emploi	34	3,950	22,931	1,020	3,011
Other deductions	35	Autres déductions	35	19,540	139,442	7,730	15,237
Capital gains deduction	36	Déduction pour gains en capital	36	21,200	304,971	16,280	130,543
Additional deductions	37	Déductions supplémentaires	37	20,490	78,659	14,780	53,323
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	223,520	1,188,647	149,070	352,017
Taxable income assessed	39	Revenu imposable établi	39	487,050	13,074,540	459,320	7,866,451
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	490,770	3,079,731	463,720	2,908,718
Age amount	41	Montant en raison de l'âge	41	490,770	1,660,995	463,720	1,568,763
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	135,900	431,743	7,950	26,245
Amounts for dependent children	43	Montants pour enfants à charge	43	6,200	4,279	660	485
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	30,870	9,288	17,480	4,046
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	57,130	20,466	33,900	10,040
Eligible pension income amount	46	Montant pour revenu de pensions	46	295,790	285,994	188,290	178,691
Disability amount	47	Montant pour personnes handicapées	47	29,790	122,182	13,790	56,650
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	10,810	13,906	3,680	2,558
Amounts transferred from spouse	49	Montants transférés du conjoint	49	84,450	252,879	12,450	36,325
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	38,500	52,411	41,810	46,749
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	490,900	1,008,547	463,740	822,489
Charitable donations	52	Dons de charité	52	218,590	178,789	147,330	103,016
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	520	4,963	140	846
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	205,860	48,582	138,860	27,027
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	490,900	1,057,129	463,790	849,517
Net federal tax	56	Impôt fédéral net	56	359,470	1,651,088	272,890	729,432
Net provincial tax	57	Impôt provincial net	57	250,860	665,745	181,350	293,568
Total tax payable	58	Total de l'impôt à payer	58	360,100	2,316,832	273,230	1,023,000
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	36,420	87,904	13,930	31,209
Basic federal tax	60	Impôt fédéral de base	60	359,640	1,560,253	273,040	694,754
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	355,950	95,694	268,950	38,637
Minimum tax	62	Impôt minimum	62	350	1,615	220	1,338
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	61,890	66,694	52,620	33,911
Child tax credit	64	Crédit d'impôt pour enfants	64	410	239	1,560	1,122

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 70 - 74						I	P
Total		Males-Hommes		Females-Femmes		Total		t	o
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	e	s
								m	t
								e	
633,330		246,140		223,210		469,340		1	
322,400		105,350		160,310		265,650		2	
955,730		351,480		383,520		735,000		3	
	\$		\$		\$		\$		
138,140	2,678,809	25,300	529,384	14,340	185,921	39,640	715,304	4	
5,130	82,537	1,300	22,573	240	8,685	1,550	31,257	5	
12,180	53,808	3,060	16,519	1,090	1,242	4,140	17,761	6	
910,930	3,581,375	344,360	1,477,021	375,660	1,617,629	720,020	3,094,650	7	
821,610	3,921,646	331,390	1,744,360	291,440	1,092,746	622,840	2,837,106	8	
453,920	4,239,821	220,570	2,322,568	153,540	975,086	374,110	3,297,654	9	
7,690	3,377	2,090	1,070	1,010	579	3,100	1,649	10	
39,670	219,136	1,990	9,637	490	2,156	2,490	11,793	11	
117,170	755,168	39,740	299,327	47,490	257,680	87,240	557,007	12	
193,490	597,952	66,300	209,696	99,350	325,173	165,650	534,869	13	
679,610	3,285,732	262,570	1,311,392	297,380	1,704,586	559,950	3,015,978	14	
39,220	331,844	13,690	137,426	13,330	124,038	27,010	261,464	15	
7,380	12,490	2,580	7,745	3,430	8,645	6,010	16,389	16	
87,040	366,876	57,850	290,826	53,700	211,385	111,550	502,210	17	
26,950	66,152	9,950	18,069	10,720	24,424	20,670	42,493	18	
70,000	237,682	27,730	98,445	17,850	54,783	45,590	153,228	19	
49,210	683,110	19,210	272,429	20,360	168,678	39,570	441,107	20	
81,970	514,000	17,180	109,884	15,290	98,489	32,470	208,373	21	
29,900	83,479	10,590	28,095	3,690	17,062	14,280	45,157	22	
11,940	368,971	5,180	126,098	1,030	9,572	6,220	135,670	23	
4,090	33,368	1,780	12,876	630	1,688	2,410	14,564	24	
31,510	64,291	16,140	19,999	4,150	2,839	20,280	22,838	25	
810	3,190	200	795			200	795	26	
103,690	303,710	32,830	86,374	31,680	106,277	64,510	192,650	27	
949,910	22,488,526	349,560	9,152,606	380,770	6,999,362	730,330	16,151,968	28	
31,190	36,548	5,440	5,674	2,200	1,688	7,640	7,361	29	
128,420	573,750	32,080	158,563	5,180	17,955	37,260	176,518	30	
51,800	9,396	14,320	1,622	6,430	464	20,740	2,086	31	
								32	
230,530	172,853	103,850	64,242	97,180	29,122	201,030	93,364	33	
4,970	25,942	1,420	8,398	250	1,211	1,670	9,609	34	
27,260	154,680	10,060	65,002	5,430	17,708	15,490	82,710	35	
37,480	435,514	14,210	171,638	16,170	118,298	30,380	289,936	36	
35,270	131,982	13,090	50,668	13,200	58,173	26,290	108,841	37	
372,590	1,540,664	142,410	525,807	119,600	244,618	262,010	770,425	38	
946,370	20,940,990	348,400	8,601,735	378,210	6,731,192	726,600	15,332,927	39	
954,490	5,988,449	350,950	2,203,083	383,240	2,404,678	734,180	4,607,761	40	
954,490	3,229,758	350,950	1,188,191	383,240	1,296,918	734,180	2,485,109	41	
143,850	457,988	71,980	158,433	5,760	20,447	77,740	178,880	42	
6,870	4,764	2,520	2,295	820	898	3,350	3,193	43	
48,350	13,334	210	26	350	68	560	94	44	
91,030	30,506	10,250	3,024	6,150	1,566	16,400	4,590	45	
484,080	464,685	235,780	228,292	172,030	163,369	407,810	391,661	46	
43,580	178,832	21,800	89,325	14,040	58,375	35,840	147,700	47	
14,490	16,465	2,460	2,666	2,670	2,225	5,130	4,891	48	
96,900	289,204	103,460	316,313	10,820	29,755	114,280	346,068	49	
80,300	99,159	29,410	52,452	36,300	61,115	65,710	113,567	50	
954,630	1,831,036	350,970	721,345	383,240	686,564	734,200	1,407,909	51	
365,920	281,805	173,510	149,310	143,360	108,230	316,870	257,540	52	
660	5,809	660	8,409	330	8,857	990	17,266	53	
344,730	75,609	165,000	41,816	137,270	30,744	302,270	72,560	54	
954,690	1,906,645	350,970	763,162	383,240	717,307	734,200	1,480,469	55	
632,360	2,380,519	245,730	999,521	223,090	633,152	468,820	1,632,673	56	
432,210	959,313	172,910	415,647	145,040	255,737	317,950	671,385	57	
633,330	3,339,832	246,140	1,415,169	223,210	888,889	469,340	2,304,058	58	
50,350	119,113	22,470	57,101	14,840	38,176	37,310	95,276	59	
632,680	2,255,007	246,030	946,381	223,090	603,492	469,120	1,549,873	60	
624,900	134,331	243,800	58,232	219,740	34,277	463,540	92,510	61	
570	2,953	130	677	100	692	230	1,369	62	
114,510	100,605	38,570	39,888	46,820	34,331	85,390	74,219	63	
1,980	1,361	50	31	950	658	1,000	689	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4 (Concluded)

All Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group 75 and over - Groupe d'âge			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	272,820	325,630	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2	191,730	338,110	
Total number of returns	3 <i>Nombre total de déclarations</i>	3	464,550	663,740	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	4	16,400	340,009	89,626
Commissions	5 <i>Commissions</i>	5	900	3,800	3,588
Other employment income	6 <i>Autres revenus d'emploi</i>	6	1,660	6,616	3,184
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	455,070	1,935,952	2,802,566
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	410,130	1,611,795	1,202,326
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	230,250	1,900,042	1,204,482
Family Allowance	10 <i>Allocations familiales</i>	10	1,000	792	584
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	340	1,496	2,754
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	56,570	505,135	519,353
Bond interest	13 <i>Intérêts obligataires</i>	13	105,810	432,245	644,259
Bank interest	14 <i>Intérêts bancaires</i>	14	370,120	2,421,760	3,621,648
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	20,370	251,167	200,658
Income from trusts	16 <i>Revenus de fiducie</i>	16	2,970	6,980	34,698
Annuity income	17 <i>Revenus de rentes</i>	17	80,260	392,762	254,289
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	13,370	27,889	38,781
Net rental income	19 <i>Revenus nets de location</i>	19	28,970	117,980	96,552
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	23,940	462,179	394,950
RRSP income	21 <i>Revenu d'un REER</i>	21	3,760	23,645	4,876
Net business income	22 <i>Revenus nets d'entreprise</i>	22	6,620	12,324	-4,242
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	3,680	56,774	3,733
Net commission income	24 <i>Revenus nets de commissions</i>	24	1,470	4,412	1,928
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	16,590	3,096	15,876
Net fishing income	26 <i>Revenus nets de pêche</i>	26	160	51	535
Other income	27 <i>Autres revenus</i>	27	33,600	109,420	238,741
Total income assessed	28 <i>Revenu total établi</i>	28	462,240	10,628,321	11,374,676
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	29	1,690	1,765	330
RRSP contributions	30 <i>Cotisations à un REER</i>	30	5,690	26,974	2,729
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	31	12,280	1,166	676
Child care expenses	32 <i>Frais de garde d'enfants</i>	32			
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	33	133,720	57,628	58,493
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	34	630	2,068	
Other deductions	35 <i>Autres déductions</i>	35	8,470	35,067	11,240
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	36	17,400	279,368	232,331
Additional deductions	37 <i>Déductions supplémentaires</i>	37	14,790	79,109	114,226
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	38	161,120	483,144	420,025
Taxable income assessed	39 <i>Revenu imposable établi</i>	39	460,520	10,091,151	10,902,608
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	40	463,780	2,911,654	4,165,162
Age amount	41 <i>Montant en raison de l'âge</i>	41	463,780	1,570,346	2,246,402
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	42	57,900	101,824	16,405
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	43	1,420	1,430	570
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	44			
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	45	5,320	1,454	435
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	46	261,580	250,150	217,902
Disability amount	47 <i>Montant pour personnes handicapées</i>	47	36,440	150,321	186,102
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	48	1,440	1,538	899
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	49	127,100	385,005	37,679
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	50	48,400	180,545	417,236
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	51	463,820	944,079	1,238,823
Charitable donations	52 <i>Dons de charité</i>	52	198,060	202,230	202,669
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	53	620	8,292	5,399
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	54	191,130	56,380	54,769
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	55	463,820	1,000,459	1,293,592
Net federal tax	56 <i>Impôt fédéral net</i>	56	271,460	1,101,641	963,811
Net provincial tax	57 <i>Impôt provincial net</i>	57	187,980	450,739	390,503
Total tax payable	58 <i>Total de l'impôt à payer</i>	58	272,820	1,552,379	1,354,314
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>	59	29,000	79,925	63,280
Basic federal tax	60 <i>Impôt fédéral de base</i>	60	271,500	1,041,131	916,070
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	61	267,530	65,690	53,071
Minimum tax	62 <i>Impôt minimum</i>	62	110	484	465
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	63	55,650	67,320	69,198
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	64	510	611	356

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

75 et plus		Grand total -Total global						I t c m	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
598,450		7,573,820		6,136,640		13,710,450			1
529,840		1,983,610		3,356,760		5,340,380			2
1,128,290		9,557,430		9,493,400		19,050,830			3
	\$		\$		\$		\$		
26,120	429,635	6,793,580	201,972,798	6,006,520	111,252,193	12,800,100	313,224,992		4
1,060	7,389	269,350	4,970,999	163,840	1,385,589	433,190	6,356,588		5
2,600	9,800	359,090	1,630,443	269,220	689,163	628,310	2,319,606		6
1,108,870	4,738,518	1,266,560	5,238,045	1,475,600	6,185,913	2,742,160	11,423,958		7
813,950	2,814,122	1,622,180	7,996,577	1,542,330	5,703,177	3,164,510	13,699,754		8
429,440	3,104,524	1,069,070	12,638,309	716,170	4,805,584	1,785,230	17,443,894		9
1,690	1,375	2,376,390	1,734,513	1,499,300	968,780	3,875,690	2,703,294		10
730	4,250	1,860,000	10,034,184	1,529,400	5,945,299	3,389,400	15,979,483		11
145,070	1,024,488	840,890	5,770,612	671,610	2,975,424	1,512,500	8,746,036		12
276,430	1,076,504	1,192,410	1,871,580	1,576,840	2,558,533	2,769,250	4,430,112		13
893,530	6,043,408	4,094,510	11,501,648	4,116,100	13,372,045	8,210,610	24,873,693		14
45,360	451,825	158,410	1,361,489	164,850	1,089,807	323,250	2,451,296		15
10,210	41,678	45,770	72,408	58,450	119,752	104,220	192,160		16
153,290	647,051	246,180	1,115,333	236,560	875,055	482,740	1,990,388		17
30,010	66,670	168,590	236,586	136,020	228,189	304,600	464,775		18
55,450	214,532	703,680	-352,241	440,180	55,808	1,143,860	-296,433		19
54,900	857,130	395,290	5,595,128	273,100	2,486,473	668,380	8,081,601		20
5,270	28,521	403,410	2,423,382	303,760	1,442,277	707,170	3,865,660		21
9,220	8,082	692,540	4,145,362	400,580	1,626,319	1,093,120	5,771,681		22
4,450	60,507	217,760	10,554,822	103,320	1,933,745	321,080	12,488,567		23
1,740	6,340	81,720	905,602	44,580	316,005	126,300	1,221,608		24
22,270	18,972	342,110	1,137,018	89,720	239,648	431,830	1,376,665		25
280	-484	44,090	383,523	8,140	32,227	52,230	415,750		26
81,090	348,160	1,136,490	2,920,924	1,163,110	3,548,361	2,299,610	6,469,285		27
1,123,180	22,002,998	9,246,320	295,859,047	8,917,500	169,835,377	18,163,820	465,694,424		28
2,040	2,095	1,959,370	3,842,231	1,697,410	2,451,159	3,656,780	6,293,390		29
5,840	29,703	2,688,810	8,922,438	1,928,830	4,448,354	4,617,640	13,370,792		30
20,460	1,843	2,764,620	1,076,653	2,031,560	657,058	4,796,180	1,733,711		31
		154,200	400,566	511,610	1,184,276	665,810	1,584,842		32
303,350	116,120	1,660,900	2,004,701	1,322,270	567,925	2,983,180	2,572,626		33
630	2,068	331,620	1,578,535	93,370	410,268	424,990	1,988,803		34
14,920	46,307	692,590	3,286,692	240,110	616,088	932,700	3,902,780		35
41,740	511,698	273,130	3,886,038	205,780	1,785,765	478,910	5,671,802		36
38,600	193,335	317,700	1,454,000	181,490	778,196	499,190	2,232,195		37
363,540	903,169	5,744,360	26,451,854	4,466,900	12,899,087	10,211,260	39,350,941		38
1,115,850	20,993,759	9,180,760	270,058,146	8,860,520	157,178,060	18,041,280	427,236,206		39
1,127,070	7,076,816	9,544,910	59,828,769	9,488,360	59,485,168	19,033,280	119,313,937		40
1,127,070	3,816,748	1,305,490	4,419,532	1,510,250	5,112,082	2,845,740	9,531,614		41
63,240	118,229	1,910,990	7,840,832	964,070	4,645,455	2,875,060	12,486,287		42
2,020	2,000	2,143,970	1,920,711	990,610	732,891	3,134,580	2,653,602		43
		6,598,980	3,161,362	5,362,380	1,945,693	11,961,360	5,107,055		44
7,590	1,889	6,337,700	3,527,501	5,610,280	2,369,280	11,947,980	5,896,781		45
494,080	468,051	1,119,160	1,083,998	780,800	738,660	1,899,960	1,822,658		46
81,640	336,423	240,460	994,545	149,490	615,714	389,940	1,610,259		47
2,470	2,436	1,028,760	1,229,297	1,010,420	970,809	2,039,170	2,200,106		48
139,700	422,683	422,640	1,166,811	81,010	213,048	503,650	1,379,858		49
120,740	597,781	384,920	579,775	546,440	891,575	931,350	1,471,350		50
1,127,110	2,182,901	9,547,510	14,579,716	9,488,870	13,210,582	19,036,390	27,790,299		51
438,000	404,899	3,271,670	2,127,705	2,326,670	1,064,778	5,598,340	3,192,483		52
1,110	13,691	4,720	52,979	2,660	20,833	7,390	73,813		53
423,030	111,150	3,019,040	572,920	2,090,330	277,230	5,109,370	850,150		54
1,127,110	2,294,051	9,547,740	15,152,636	9,488,950	13,487,813	19,036,690	28,640,449		55
595,740	2,065,452	7,569,080	41,825,553	6,134,010	18,444,572	13,703,100	60,270,125		56
399,090	841,242	5,345,110	16,754,516	4,237,500	7,323,378	9,582,610	24,077,894		57
598,450	2,906,693	7,573,820	58,580,070	6,136,640	25,767,950	13,710,450	84,348,019		58
54,160	143,205	601,400	567,590	109,640	166,250	711,030	733,840		59
595,990	1,957,201	7,572,320	39,642,341	6,135,570	17,565,166	13,707,890	57,207,507		60
588,060	118,761	7,515,070	2,298,366	6,073,950	926,746	13,589,020	3,225,112		61
230	949	11,480	36,253	3,140	11,988	14,610	48,240		62
143,490	136,517	804,680	768,900	648,670	396,347	1,453,360	1,165,247		63
1,120	967	78,360	62,326	2,194,840	2,263,567	2,273,190	2,325,894		64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group under 20 - <i>Groupe d'âge</i>			
			Males-Hommes		Females-Femmes	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Item		<i>Poste</i>				
Number of taxable returns	1	Nombre de déclarations imposables	1	136,770	85,670	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	136,770	85,670	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	131,120	80,450	\$ 735,592
Commissions	5	Commissions	5	2,830	4,510	4,588
Other employment income	6	Autres revenus d'emploi	6	3,380	3,220	7,669
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	4,760	3,982	2,672
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	280	585	3,525
Family Allowance	10	Allocations familiales	10	670	789	114
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	29,380	104,368	28,999
Taxable amount of dividends	12	Montant imposable des dividendes	12	3,660	61,634	34,185
Bond interest	13	Intérêts obligataires	13	12,820	8,485	6,364
Bank interest	14	Intérêts bancaires	14	31,500	37,260	30,566
Mortgage interest	15	Intérêts hypothécaires	15	740	2,477	2,507
Income from trusts	16	Revenus de fiducie	16	1,060	9,284	5,648
Annuity income	17	Revenus de rentes	17	110	40	1,056
Foreign investment income	18	Revenus de placements étrangers	18	840	712	1,612
Net rental income	19	Revenus nets de location	19	280	172	797
Taxable capital gains	20	Gains en capital imposables	20	1,140	3,037	15,975
RRSP income	21	Revenu d'un REER	21	400	504	531
Net business income	22	Revenus nets d'entreprise	22	1,420	9,364	5,223
Net professional income	23	Revenus nets de profession libérale	23	370	4,864	1,846
Net commission income	24	Revenus nets de commissions	24	270	311	2,031
Net farming income	25	Revenus nets d'agriculture	25	1,510	10,421	2,569
Net fishing income	26	Revenus nets de pêche	26	800	8,530	
Other income	27	Autres revenus	27	12,750	41,588	26,612
Total income assessed	28	Revenu total établi	28	136,770	1,655,907	920,681
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	5,190	3,516	1,036
RRSP contributions	30	Cotisations à un REER	30	8,120	10,133	4,147
Union and professional dues	31	Cotisations syndicales et professionnelles	31	30,930	5,093	2,363
Child care expenses	32	Frais de garde d'enfants	32			18
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	2,880	344	496
Other employment expenses	34	Autres dépenses d'emploi	34	1,150	1,710	392
Other deductions	35	Autres déductions	35	2,890	1,048	1,226
Capital gains deduction	36	Déduction pour gains en capital	36	1,000	2,179	14,007
Additional deductions	37	Déductions supplémentaires	37	2,590	6,110	1,168
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	44,660	30,133	24,853
Taxable income assessed	39	Revenu imposable établi	39	136,770	1,625,775	895,827
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	136,750	857,384	536,724
Age amount	41	Montant en raison de l'âge	41			
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	1,170	5,264	1,379
Amounts for dependent children	43	Montants pour enfants à charge	43	60	24	54
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	104,550	17,802	9,094
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	128,740	30,604	16,369
Eligible pension income amount	46	Montant pour revenu de pensions	46	300	296	161
Disability amount	47	Montant pour personnes handicapées	47	70	190	
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	27,080	26,308	22,648
Amounts transferred from spouse	49	Montants transférés du conjoint	49			
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	1,540	635	1,168
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	136,770	159,497	99,846
Charitable donations	52	Dons de charité	52	8,140	1,300	339
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	6,330	300	61
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	136,770	159,797	99,907
Net federal tax	56	Impôt fédéral net	56	136,710	117,482	51,285
Net provincial tax	57	Impôt provincial net	57	70,800	40,823	17,136
Total tax payable	58	Total de l'impôt à payer	58	136,770	158,305	68,421
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59			
Basic federal tax	60	Impôt fédéral de base	60	136,710	111,869	48,933
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	131,560	5,654	2,437
Minimum tax	62	Impôt minimum	62			13
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	3,350	8,216	4,556
Child tax credit	64	Crédit d'impôt pour enfants	64			457

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4A
Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

moins de 20		Age group/Groupe d'âge: 20 - 24						I t e s m e	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
222,450		624,900		516,510		1,141,420		1	
222,450		624,900		516,510		1,141,420		2	
	\$		\$		\$		\$	3	
211,560	2,070,337	602,990	9,853,276	507,330	7,488,856	1,110,320	17,342,132	4	
7,340	10,048	22,330	123,722	23,180	63,027	45,500	186,749	5	
6,590	14,964	18,250	27,114	19,790	19,011	38,040	46,125	6	
7,300	6,653	10,160	11,511	9,420	9,720	19,580	21,231	7	
550	4,110	1,400	3,492	1,160	1,497	2,560	4,989	8	
1,010	903	30,170	12,869	20,970	8,423	51,140	21,292	9	
39,300	133,368	240,640	1,125,713	132,460	432,194	373,100	1,557,907	10	
7,100	95,819	16,200	39,023	10,930	35,093	27,130	74,116	11	
21,740	14,849	53,540	27,855	60,090	28,941	113,630	56,796	12	
51,870	67,826	127,990	109,767	125,980	109,300	253,980	219,067	13	
1,330	4,984	2,180	9,912	1,720	8,129	3,900	18,041	14	
1,960	14,932	1,590	5,538	2,160	4,942	3,750	10,480	15	
540	1,096	890	1,628	990	856	1,880	2,484	16	
1,440	2,324	2,510	2,589	1,140	994	3,650	3,583	17	
620	968	8,910	-6,967	4,940	-3,363	13,850	-10,330	18	
2,200	19,012	5,460	21,831	2,270	18,337	7,730	40,168	19	
730	1,036	10,340	23,445	7,160	14,215	17,500	37,660	20	
2,600	14,587	17,240	87,039	7,590	39,036	24,830	126,075	21	
530	6,710	2,140	18,730	1,900	13,135	4,040	31,865	22	
460	2,343	3,190	20,058	2,130	4,119	5,320	24,177	23	
1,830	12,990	7,090	26,886	1,270	8,167	8,360	35,053	24	
800	8,530	3,590	36,607	430	1,931	4,020	38,538	25	
22,060	68,200	65,340	141,292	57,110	116,595	122,450	257,887	26	
222,450	2,576,588	624,900	11,722,931	516,510	8,423,159	1,141,420	20,146,090	27	
7,760	4,552	72,840	66,742	76,240	61,002	149,080	127,744	28	
12,850	14,280	97,080	140,534	81,220	99,556	178,300	240,090	29	
43,810	7,455	168,780	41,784	124,240	28,926	293,030	70,709	30	
50	18	1,090	1,094	9,940	17,721	11,030	18,814	31	
4,900	841	22,360	5,257	25,610	2,788	47,970	8,045	32	
1,550	2,102	15,670	45,130	5,320	10,874	20,980	56,004	33	
3,860	2,274	34,400	21,460	16,910	6,761	51,310	28,221	34	
2,060	16,187	3,500	16,905	1,770	16,200	5,260	33,104	35	
3,250	7,278	17,410	48,546	7,910	18,482	25,320	67,028	36	
66,810	54,986	303,540	387,451	231,660	262,308	535,200	649,759	37	
222,450	2,521,602	624,900	11,335,065	516,510	8,160,856	1,141,420	19,495,921	38	
222,430	1,394,107	624,760	3,917,151	516,370	3,237,787	1,141,130	7,154,938	39	
1,580	6,643	30,950	131,106	16,560	79,902	47,510	211,008	40	
190	78	23,270	13,991	11,730	5,654	35,000	19,645	41	
168,690	26,896	588,420	181,705	495,170	135,229	1,083,590	316,933	42	
207,140	46,974	596,850	229,898	503,800	180,000	1,100,640	409,898	43	
460	457	1,420	1,064	1,100	697	2,520	1,761	44	
70	190	1,210	4,991	520	2,085	1,730	7,076	45	
52,000	48,955	166,330	201,623	165,610	178,357	331,940	379,980	46	
3,840	1,803	2,970	3,679	1,740	2,692	4,710	6,371	47	
222,450	259,343	7,980	4,579	15,560	7,797	23,530	12,376	48	
13,890	1,639	624,900	797,028	516,490	650,911	1,141,400	1,447,939	49	
9,820	361	91,060	19,049	95,420	13,851	186,480	32,899	50	
222,450	259,704	70,830	4,656	75,520	1	60	1	51	
222,320	168,767	624,900	801,683	516,490	654,062	1,141,400	1,455,745	52	
113,870	57,959	624,600	1,235,825	516,390	783,058	1,140,990	2,018,883	53	
222,450	226,726	426,370	488,340	345,140	309,016	771,510	797,356	54	
		624,900	1,724,165	516,510	1,092,075	1,141,420	2,816,240	55	
		660	415	100	48	760	463	56	
222,320	160,802	624,630	1,176,092	516,390	745,581	1,141,010	1,921,673	57	
212,470	8,091	611,910	58,871	504,410	37,152	1,116,330	96,023	58	
20	13	30	111	50	150	80	260	59	
6,690	12,772	14,430	5,194	10,210	4,673	24,640	9,867	60	
540	457	270	257	35,700	26,366	35,980	26,624	61	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 25 - 29			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	1	918,030	775,930	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	918,030	775,930	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	863,330	745,510	15,449,355
Commissions	5	Commissions	5	37,280	24,190	150,859
Other employment income	6	Autres revenus d'emploi	6	35,670	31,870	58,482
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,160	1,030	2,507
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,430	830	950
Family Allowance	10	Allocations familiales	10	191,920	110,230	54,672
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	311,190	246,940	1,080,074
Taxable amount of dividends	12	Montant imposable des dividendes	12	38,860	30,300	77,361
Bond interest	13	Intérêts obligataires	13	87,490	116,430	54,980
Bank interest	14	Intérêts bancaires	14	258,270	233,660	203,286
Mortgage interest	15	Intérêts hypothécaires	15	4,670	3,110	10,080
Income from trusts	16	Revenus de fiducie	16	3,200	3,790	7,817
Annuity income	17	Revenus de rentes	17	1,510	2,150	2,244
Foreign investment income	18	Revenus de placements étrangers	18	6,510	5,410	5,825
Net rental income	19	Revenus nets de location	19	40,100	21,850	-36,562
Taxable capital gains	20	Gains en capital imposables	20	17,930	11,490	46,693
RRSP income	21	Revenu d'un REER	21	31,590	24,370	61,689
Net business income	22	Revenus nets d'entreprise	22	52,630	29,740	173,310
Net professional income	23	Revenus nets de profession libérale	23	11,390	7,980	127,791
Net commission income	24	Revenus nets de commissions	24	6,060	3,880	25,091
Net farming income	25	Revenus nets d'agriculture	25	17,470	3,910	26,971
Net fishing income	26	Revenus nets de pêche	26	4,450	410	2,314
Other income	27	Autres revenus	27	89,060	95,620	205,906
Total income assessed	28	Revenu total établi	28	918,030	775,930	17,791,696
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	202,570	218,480	253,657
RRSP contributions	30	Cotisations à un REER	30	255,600	221,460	388,882
Union and professional dues	31	Cotisations syndicales et professionnelles	31	317,690	260,730	83,897
Child care expenses	32	Frais de garde d'enfants	32	12,790	82,650	188,845
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	80,200	78,360	16,204
Other employment expenses	34	Autres dépenses d'emploi	34	43,410	15,430	50,214
Other deductions	35	Autres déductions	35	67,780	28,350	21,942
Capital gains deduction	36	Déduction pour gains en capital	36	14,190	8,870	36,972
Additional deductions	37	Déductions supplémentaires	37	30,930	14,710	40,218
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	604,130	511,480	1,080,832
Taxable income assessed	39	Revenu imposable établi	39	918,030	775,930	16,710,031
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	917,570	775,670	4,861,561
Age amount	41	Montant en raison de l'âge	41			
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	122,990	67,840	329,126
Amounts for dependent children	43	Montants pour enfants à charge	43	168,440	74,770	45,218
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	872,070	739,220	288,513
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	850,060	736,740	359,144
Eligible pension income amount	46	Montant pour revenu de pensions	46	650	730	356
Disability amount	47	Montant pour personnes handicapées	47	3,730	1,470	6,033
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	121,420	137,810	95,851
Amounts transferred from spouse	49	Montants transférés du conjoint	49	8,910	3,150	5,016
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	15,800	28,010	18,192
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	917,850	775,770	1,021,408
Charitable donations	52	Dons de charité	52	245,190	223,800	43,955
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	110	150	67
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	212,540	192,090	10,358
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	917,890	775,770	1,031,766
Net federal tax	56	Impôt fédéral net	56	917,890	775,930	2,014,126
Net provincial tax	57	Impôt provincial net	57	657,340	553,660	812,295
Total tax payable	58	Total de l'impôt à payer	58	918,030	775,930	2,826,421
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	59	Impôt fédéral de base	59	14,110	940	835
Federal individual surtax	60	Surtaxe fédérale des particuliers	60	917,890	775,930	1,918,710
Minimum tax	61	Impôt minimum	61	913,250	769,950	96,289
Dividend tax credit	62	Crédit d'impôt pour dividendes	62	100	20	145
Child tax credit	63	Crédit d'impôt pour enfants	63	35,770	28,120	10,298
	64		64	3,160	149,480	123,325

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4A (suite)
Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

				Age group/Groupe d'âge: 30 - 34				I P t o s m t e
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,693,960		1,027,920		784,100		1,812,020		1
1,693,960		1,027,920		784,100		1,812,020		2
	\$		\$		\$		\$	3
1,608,840	37,454,683	952,080	30,421,626	739,810	16,966,900	1,691,890	47,388,527	4
61,480	598,943	42,190	815,357	18,000	167,441	60,190	982,798	5
67,540	148,279	44,580	127,433	30,330	70,209	74,910	197,641	6
								7
3,190	8,187	2,560	11,601	5,170	24,039	7,730	35,640	8
2,260	6,423	1,550	7,481	2,660	7,367	4,210	14,848	9
302,140	155,318	457,650	321,568	199,260	128,694	656,910	450,262	10
558,130	2,744,142	282,510	1,595,290	225,530	1,066,905	508,050	2,662,195	11
69,160	183,120	67,050	266,375	47,800	138,287	114,860	404,662	12
203,920	97,915	116,940	64,606	136,960	67,689	253,900	132,295	13
491,930	420,616	330,900	312,000	282,730	275,681	613,630	587,681	14
7,780	28,666	5,430	21,632	6,700	26,670	12,130	48,302	15
6,990	9,969	5,610	4,577	4,710	5,077	10,320	9,654	16
3,660	3,215	2,360	2,220	2,640	4,245	5,010	6,465	17
11,920	9,122	10,820	7,309	6,380	5,444	17,200	12,753	18
61,940	-128,430	70,330	-168,113	34,140	-57,534	104,470	-225,648	19
29,420	159,280	31,770	291,111	17,830	126,603	49,600	417,715	20
55,960	153,165	42,470	176,191	31,810	117,591	74,270	293,782	21
82,360	566,019	74,630	605,009	35,590	231,743	110,220	836,752	22
19,370	348,676	23,700	922,339	15,150	378,855	38,860	1,301,195	23
9,940	82,397	7,030	105,433	4,880	33,725	11,910	139,158	24
21,380	115,728	25,260	144,342	5,140	16,701	30,400	161,043	25
4,860	53,522	5,780	79,590	990	4,520	6,770	84,110	26
184,680	404,924	111,110	224,199	119,110	333,989	230,220	558,188	27
1,693,960	43,623,879	1,027,920	36,359,176	784,100	20,140,842	1,812,020	56,500,018	28
421,050	526,321	287,150	475,558	264,680	347,405	551,830	822,962	29
477,060	955,467	363,280	978,774	248,000	528,735	611,280	1,507,509	30
578,430	192,812	405,280	160,763	288,800	98,702	694,070	259,465	31
95,440	221,258	37,520	103,806	153,950	391,570	191,470	495,376	32
158,560	51,020	152,910	108,910	113,120	29,924	266,030	138,834	33
58,840	218,822	56,510	255,468	14,290	55,837	70,800	311,304	34
96,130	136,187	97,780	297,880	22,680	29,533	120,460	327,413	35
23,060	132,847	22,020	222,687	13,770	102,980	35,790	325,667	36
45,640	150,649	39,330	156,920	16,000	51,597	55,330	208,517	37
1,115,610	2,585,384	771,080	2,760,764	570,350	1,636,283	1,341,430	4,397,047	38
1,693,960	41,031,107	1,027,920	33,556,468	784,100	18,499,773	1,812,020	52,056,241	39
1,693,240	10,614,274	1,027,340	6,441,313	783,850	4,913,706	1,811,190	11,355,019	40
								41
190,830	860,077	235,470	1,025,358	106,130	524,016	341,610	1,549,374	42
243,200	164,281	422,600	376,294	149,620	108,233	572,220	484,527	43
1,611,280	690,597	990,060	516,754	739,390	309,441	1,729,450	826,195	44
1,586,800	837,989	925,720	593,074	721,300	372,030	1,647,010	965,104	45
1,380	925	550	539	1,070	851	1,610	1,390	46
5,190	21,253	10,200	42,473	2,770	12,630	12,970	55,103	47
259,230	198,784	92,210	66,603	98,630	55,922	190,840	122,525	48
12,060	17,108	13,550	16,810	3,290	6,901	16,830	23,711	49
43,810	27,680	20,090	18,379	35,820	27,666	55,920	46,044	50
1,693,620	2,283,698	1,027,810	1,546,900	783,910	1,076,276	1,811,720	2,623,176	51
468,990	116,100	366,070	143,985	246,970	57,974	613,040	201,959	52
260	90	430	507			430	612	53
404,630	28,290	326,720	36,686	214,780	13,803	541,500	50,488	54
1,693,660	2,311,987	1,027,810	1,583,586	783,910	1,090,079	1,811,720	2,673,664	55
1,693,820	5,358,953	1,027,570	5,158,541	784,100	2,373,877	1,811,670	7,532,418	56
1,211,000	2,133,138	736,920	2,040,518	541,820	923,559	1,278,750	2,964,078	57
1,693,960	7,492,092	1,027,920	7,199,059	784,100	3,297,436	1,812,020	10,496,495	58
15,050	7,550	69,440	42,378	6,940	4,879	76,380	47,257	59
1,693,820	5,104,839	1,027,650	4,902,442	784,100	2,260,035	1,811,750	7,162,477	60
1,683,190	258,328	1,022,980	260,181	779,930	115,927	1,802,910	376,108	61
120	673	430	993	80	463	500	1,457	62
63,890	24,377	62,710	35,478	44,630	18,411	107,350	53,889	63
152,650	125,612	9,980	7,400	240,620	209,329	250,600	216,729	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 35 - 39			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	1	949,040	768,450	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	949,040	768,450	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	860,360	720,150	17,668,097
Commissions	5	Commissions	5	40,940	15,780	221,768
Other employment income	6	Autres revenus d'emploi	6	44,950	225,535	97,169
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	5,010	28,158	9,060
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	2,750	11,105	2,180
Family Allowance	10	Allocations familiales	10	533,040	450,768	237,000
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	221,880	1,310,336	173,650
Taxable amount of dividends	12	Montant imposable des dividendes	12	89,200	501,160	55,600
Bond interest	13	Intérêts obligataires	13	117,660	80,115	143,770
Bank interest	14	Intérêts bancaires	14	370,140	426,251	314,210
Mortgage interest	15	Intérêts hypothécaires	15	9,080	38,056	8,680
Income from trusts	16	Revenus de fiducie	16	3,980	4,338	3,240
Annuity income	17	Revenus de rentes	17	2,900	5,302	3,090
Foreign investment income	18	Revenus de placements étrangers	18	13,480	10,330	7,530
Net rental income	19	Revenus nets de location	19	74,360	-120,303	47,280
Taxable capital gains	20	Gains en capital imposables	20	41,400	454,793	21,370
RRSP income	21	Revenu d'un REER	21	44,550	227,520	32,800
Net business income	22	Revenus nets d'entreprise	22	81,400	686,196	41,960
Net professional income	23	Revenus nets de profession libérale	23	33,080	1,807,265	16,680
Net commission income	24	Revenus nets de commissions	24	9,260	123,119	4,730
Net farming income	25	Revenus nets d'agriculture	25	29,430	147,746	8,030
Net fishing income	26	Revenus nets de pêche	26	5,150	57,674	970
Other income	27	Autres revenus	27	112,910	264,963	119,730
Total income assessed	28	Revenu total établi	28	949,040	39,321,162	768,450
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	319,720	629,801	276,610
RRSP contributions	30	Cotisations à un REER	30	382,560	1,201,021	278,080
Union and professional dues	31	Cotisations syndicales et professionnelles	31	407,580	176,270	304,930
Child care expenses	32	Frais de garde d'enfants	32	48,920	130,554	136,590
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	188,180	194,680	135,780
Other employment expenses	34	Autres dépenses d'emploi	34	56,270	265,813	12,620
Other deductions	35	Autres déductions	35	109,960	441,949	28,110
Capital gains deduction	36	Déduction pour gains en capital	36	28,590	364,372	15,830
Additional deductions	37	Déductions supplémentaires	37	38,120	175,078	15,050
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	768,300	3,579,538	578,280
Taxable income assessed	39	Revenu imposable établi	39	948,980	35,655,102	768,450
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	948,470	5,946,476	768,010
Age amount	41	Montant en raison de l'âge	41			
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	236,420	1,046,314	124,060
Amounts for dependent children	43	Montants pour enfants à charge	43	501,120	513,000	176,850
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	909,020	506,068	727,830
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	819,530	557,978	693,130
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,590	1,434	1,770
Disability amount	47	Montant pour personnes handicapées	47	12,870	53,839	5,170
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	72,830	46,696	93,930
Amounts transferred from spouse	49	Montants transférés du conjoint	49	14,920	18,814	2,720
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	27,360	25,478	46,350
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	948,720	1,482,760	768,090
Charitable donations	52	Dons de charité	52	402,740	225,885	261,570
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	320	2,541	320
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	371,080	59,449	229,960
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	948,740	1,542,210	768,090
Net federal tax	56	Impôt fédéral net	56	948,920	5,907,967	768,210
Net provincial tax	57	Impôt provincial net	57	680,770	2,362,703	540,840
Total tax payable	58	Total de l'impôt à payer	58	949,040	8,270,669	768,450
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	124,050	88,865	15,530
Basic federal tax	60	Impôt fédéral de base	60	948,920	5,607,247	768,210
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	945,490	314,250	763,450
Minimum tax	62	Impôt minimum	62	560	1,958	130
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	84,320	66,771	52,570
Child tax credit	64	Crédit d'impôt pour enfants	64	12,860	9,364	256,770

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 4A (suite)
Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 40 - 44						I	P
Total		Males-Hommes		Females-Femmes		Total		t	s
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	e	m
								e	t
1,717,490		851,320		713,370		1,564,690		1	
1,717,490		851,320		713,370		1,564,690		2	
	\$		\$		\$		\$	3	
1,580,510	49,326,150	760,540	31,031,124	664,050	17,049,715	1,424,590	48,080,839	4	
56,720	1,144,448	31,120	793,195	13,300	212,899	44,420	1,006,094	5	
71,350	322,704	38,220	200,569	26,240	79,280	64,460	279,849	6	
14,070	67,340	8,300	42,916	17,600	73,033	25,900	115,949	7	
4,940	24,044	5,420	41,514	4,400	22,022	9,820	63,536	8	
770,050	622,678	496,310	410,609	205,020	136,674	701,320	547,283	9	
395,520	2,056,510	169,620	1,007,201	145,800	578,563	315,430	1,585,763	10	
144,800	730,341	97,490	652,702	63,110	278,841	160,610	931,543	11	
261,430	165,355	119,210	98,212	139,520	115,424	258,740	213,635	12	
684,350	826,474	369,570	567,777	336,540	603,609	706,120	1,171,386	13	
17,760	74,142	10,100	62,150	11,300	66,757	21,400	128,906	14	
7,210	6,162	5,010	3,943	3,930	3,130	8,940	7,073	15	
5,990	13,838	4,990	8,684	5,410	14,976	10,400	23,660	16	
21,020	19,427	16,150	15,123	10,990	17,048	27,140	32,171	17	
121,650	-188,369	82,870	-180,802	48,090	-56,215	130,960	-237,017	18	
62,770	608,416	44,620	569,885	25,350	211,837	69,970	781,722	19	
77,350	364,717	40,530	265,072	27,320	125,063	67,850	390,135	20	
123,360	986,156	84,410	738,096	41,350	246,055	125,760	984,151	21	
49,760	2,282,172	32,010	2,088,965	13,500	346,519	45,510	2,435,483	22	
13,990	157,093	9,930	132,598	4,640	59,693	14,570	192,291	23	
37,460	172,345	28,980	101,099	7,870	19,278	36,850	120,377	24	
6,120	64,743	4,150	38,535	1,150	6,203	5,300	44,738	25	
232,640	680,628	109,500	268,725	110,090	390,246	219,590	658,971	26	
1,717,490	60,527,516	851,320	38,957,889	713,370	20,600,650	1,564,690	59,558,540	27	
596,340	1,052,152	319,240	729,614	274,590	474,180	593,830	1,203,794	28	
660,640	1,835,975	373,660	1,267,573	286,670	699,892	660,330	1,967,466	29	
712,510	286,479	383,490	174,873	301,230	117,620	684,710	292,492	30	
185,510	469,436	28,220	70,551	64,480	134,487	92,690	205,038	31	
323,960	247,197	200,020	277,198	139,150	65,825	339,170	343,023	32	
68,900	327,093	46,590	238,690	12,220	56,783	58,800	295,473	33	
138,070	487,705	98,880	478,734	22,330	49,228	121,210	527,961	34	
44,420	485,347	29,300	433,832	18,830	170,462	48,130	604,295	35	
53,170	225,889	35,020	157,957	13,610	49,137	48,630	207,094	36	
1,346,580	5,417,273	707,640	3,829,022	530,560	1,817,615	1,238,200	5,646,637	37	
1,717,430	55,015,889	851,320	35,032,054	713,370	18,774,070	1,564,690	53,806,124	38	
1,716,480	10,764,392	850,710	5,334,928	713,050	4,473,647	1,563,760	9,808,574	39	
360,480	1,653,172	204,510	895,118	106,470	505,007	310,970	1,400,125	40	
677,970	652,042	452,510	429,556	135,120	100,618	587,630	530,174	41	
1,636,850	823,876	816,890	468,800	670,180	297,039	1,487,070	765,839	42	
1,512,660	930,834	711,240	502,419	635,480	351,715	1,346,730	854,133	43	
3,360	2,838	4,380	4,204	3,720	3,289	8,100	7,494	44	
18,040	75,089	13,830	57,063	6,210	25,832	20,040	82,895	45	
166,760	101,163	95,860	93,717	105,640	85,784	201,500	179,502	46	
17,640	24,283	11,170	16,058	3,170	6,831	14,340	22,889	47	
73,700	70,558	37,770	44,298	48,190	49,114	85,960	93,412	48	
1,716,810	2,568,098	850,730	1,334,800	713,050	1,002,956	1,563,780	2,337,756	49	
664,300	312,158	399,930	265,679	247,730	96,622	647,660	362,301	50	
640	2,645	430	603	140	25	560	628	51	
601,040	80,895	373,510	69,876	222,570	24,324	596,080	94,200	52	
1,716,830	2,648,994	850,750	1,404,676	713,070	1,027,280	1,563,820	2,431,956	53	
1,717,130	8,479,056	851,150	6,112,152	713,300	2,582,415	1,564,450	8,694,567	54	
1,221,610	3,380,937	612,190	2,462,876	508,450	1,023,733	1,120,630	3,486,609	55	
1,717,490	11,859,993	851,320	8,575,027	713,370	3,606,148	1,564,690	12,181,176	56	
139,580	98,115	137,810	101,565	16,880	10,230	154,690	111,795	57	
1,717,130	8,057,342	851,200	5,787,866	713,300	2,459,531	1,564,500	8,247,397	58	
1,708,940	441,668	848,050	337,431	709,890	128,718	1,557,930	466,149	59	
690	2,528	1,020	3,519	310	1,022	1,340	4,541	60	
136,890	97,297	92,770	86,974	60,420	37,143	153,190	124,117	61	
269,620	231,091	13,970	10,080	172,830	132,900	186,800	142,980	62	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 45 - 49			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	707,630		573,340	
Number of non-taxable returns	2	Nombre de déclarations non imposables				
Total number of returns	3	Nombre total de déclarations	707,630		573,340	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	626,850	27,182,541	522,680	13,187,906
Commissions	5	Commissions	26,230	686,704	12,330	211,139
Other employment income	6	Autres revenus d'emploi	36,890	179,090	18,320	63,319
Old Age Security pension	7	Pension de sécurité de la vieillesse				
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	10,170	60,755	25,520	114,096
Other pensions or superannuation	9	Autres pensions et pensions de retraite	10,050	130,649	7,080	45,609
Family Allowance	10	Allocations familiales	317,800	215,393	101,840	54,315
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	129,470	783,290	108,260	432,746
Taxable amount of dividends	12	Montant imposable des dividendes	99,600	727,830	60,310	228,170
Bond interest	13	Intérêts obligataires	103,190	102,107	124,090	134,491
Bank interest	14	Intérêts bancaires	353,880	709,232	306,890	714,241
Mortgage interest	15	Intérêts hypothécaires	13,000	111,189	12,040	66,622
Income from trusts	16	Revenus de fiducie	3,950	3,841	4,500	5,723
Annuity income	17	Revenus de rentes	7,030	20,128	5,660	15,429
Foreign investment income	18	Revenus de placements étrangers	21,200	20,536	13,340	17,210
Net rental income	19	Revenus nets de location	80,870	-119,828	47,930	-38,819
Taxable capital gains	20	Gains en capital imposables	45,250	672,874	27,260	264,455
RRSP income	21	Revenu d'un REER	34,480	251,547	26,020	125,505
Net business income	22	Revenus nets d'entreprise	66,400	525,490	32,620	224,003
Net professional income	23	Revenus nets de profession libérale	28,050	1,854,872	10,570	232,104
Net commission income	24	Revenus nets de commissions	7,850	124,446	3,770	56,618
Net farming income	25	Revenus nets d'agriculture	26,470	107,016	7,330	37,114
Net fishing income	26	Revenus nets de pêche	3,950	38,778	650	2,115
Other income	27	Autres revenus	103,110	290,169	83,140	323,067
Total income assessed	28	Revenu total établi	707,580	34,678,649	573,340	16,517,180
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	269,240	654,286	220,270	382,702
RRSP contributions	30	Cotisations à un REER	334,550	1,208,264	248,850	618,200
Union and professional dues	31	Cotisations syndicales et professionnelles	322,780	152,750	230,970	88,298
Child care expenses	32	Frais de garde d'enfants	10,310	23,455	15,830	27,887
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	191,830	329,459	119,470	75,930
Other employment expenses	34	Autres dépenses d'emploi	38,100	202,270	10,590	54,875
Other deductions	35	Autres déductions	74,700	418,140	19,240	31,525
Capital gains deduction	36	Déduction pour gains en capital	29,120	453,954	19,980	179,428
Additional deductions	37	Déductions supplémentaires	28,740	135,287	12,180	36,512
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	591,320	3,577,864	429,960	1,495,357
Taxable income assessed	39	Revenu imposable établi	707,620	31,049,379	573,340	15,019,883
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	706,900	4,434,263	573,200	3,597,780
Age amount	41	Montant en raison de l'âge				
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	159,710	692,928	59,390	263,526
Amounts for dependent children	43	Montants pour enfants à charge	276,430	215,047	58,670	35,468
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	670,950	386,681	528,810	232,181
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	577,590	413,892	495,490	269,700
Eligible pension income amount	46	Montant pour revenu de pensions	9,410	9,308	7,120	6,733
Disability amount	47	Montant pour personnes handicapées	11,770	50,393	6,610	26,965
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	130,330	175,017	89,390	91,364
Amounts transferred from spouse	49	Montants transférés du conjoint	9,720	16,503	2,440	6,922
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	33,070	41,698	47,340	46,983
Total tax credits on above amounts	51	Total, crédits d'imp. pour montants ci-dessus	707,000	1,094,334	573,220	778,331
Charitable donations	52	Dons de charité	349,020	238,160	199,930	87,444
Gifts to Canada or a province	53	Dons au Canada ou à une province	550	3,823	290	361
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	329,260	63,503	181,040	22,270
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	707,000	1,157,837	573,220	800,602
Net federal tax	56	Impôt fédéral net	707,440	5,639,131	573,300	2,095,078
Net provincial tax	57	Impôt provincial net	500,800	2,233,715	407,750	835,810
Total tax payable	58	Total de l'impôt à payer	707,630	7,872,846	573,340	2,930,888
Social benefits repayment	59	Rembours. de prestations de program. sociaux	107,070	67,688	9,930	5,184
Basic federal tax	60	Impôt fédéral de base	707,500	5,330,925	573,340	1,994,696
Federal individual surtax	61	Surtaxe fédérale des particuliers	704,440	320,884	569,790	105,088
Minimum tax	62	Impôt minimum	1,590	4,947	260	1,392
Dividend tax credit	63	Crédit d'impôt pour dividendes	95,450	96,988	57,940	30,389
Child tax credit	64	Crédit d'impôt pour enfants	6,840	4,151	69,480	44,115

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

		Age group/Groupe d'âge: 50 - 54						I P t o s e m t e	
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
1,280,970		528,270		430,720		958,990		1	
1,280,970		528,270		430,720		958,990		2	
	\$		\$		\$		\$	3	
1,149,530	40,370,448	455,550	19,209,986	370,210	8,946,980	825,760	28,156,966	4	
38,560	897,843	18,360	499,613	8,850	143,372	27,210	642,985	5	
55,210	242,409	30,130	192,796	15,900	64,909	46,030	257,704	6	
35,680	174,851	15,380	97,770	38,940	189,364	54,320	287,134	7	
17,130	176,258	27,120	357,951	13,300	108,220	40,420	466,171	8	
419,640	269,708	124,600	70,677	28,240	13,203	152,840	83,880	9	
237,730	1,216,036	96,670	577,640	72,560	293,117	169,230	870,757	10	
159,910	956,000	75,890	557,394	56,730	236,471	132,620	793,865	11	
227,280	236,598	85,400	119,236	108,990	166,902	194,390	286,138	12	
660,770	1,423,473	301,940	813,548	264,340	870,005	566,280	1,683,553	13	
25,040	177,811	13,040	108,691	14,880	98,716	27,910	207,407	14	
8,450	9,564	2,450	2,561	4,630	7,687	7,080	10,248	15	
12,690	35,556	7,060	23,631	8,060	37,740	15,120	61,371	16	
34,540	37,746	17,750	27,045	12,340	20,042	30,090	47,087	17	
128,800	-158,647	71,910	-26,731	41,560	23,486	113,470	-3,244	18	
72,500	937,329	37,210	561,173	23,870	237,489	61,080	798,663	19	
60,500	377,052	23,740	196,543	19,160	131,309	42,900	327,852	20	
99,010	749,493	49,120	452,220	26,080	170,813	75,200	623,033	21	
38,620	2,086,976	18,290	1,162,568	6,020	102,421	24,310	1,264,989	22	
11,630	181,064	6,100	100,217	3,440	38,326	9,540	138,544	23	
33,790	144,131	25,040	134,270	7,460	34,829	32,500	169,099	24	
4,600	40,893	2,850	27,019	740	2,645	3,590	29,664	25	
186,240	613,236	81,950	252,835	55,990	219,015	137,940	471,850	26	
1,280,920	51,195,829	528,270	25,518,654	430,720	12,157,061	958,990	37,675,716	27	
489,520	1,036,988	196,800	486,816	152,570	265,598	349,370	752,414	28	
583,390	1,826,463	263,370	978,293	203,330	553,318	466,700	1,531,611	29	
553,740	241,047	230,800	109,050	158,350	59,575	389,140	168,625	30	
26,130	51,342	2,940	5,430	1,740	1,981	4,680	7,411	31	
311,300	405,389	143,480	254,536	102,600	53,924	246,080	308,460	32	
48,690	257,145	27,980	141,998	6,170	36,072	34,150	178,069	33	
93,940	449,665	43,300	242,726	14,500	24,406	57,800	267,132	34	
49,090	633,383	25,500	380,196	19,450	174,972	44,950	555,168	35	
40,920	171,799	19,910	116,363	10,160	31,669	30,080	148,032	36	
1,021,280	5,073,221	431,040	2,715,407	319,850	1,201,514	750,890	3,916,921	37	
1,280,960	46,069,262	528,270	22,801,623	430,720	10,954,326	958,990	33,755,949	38	
1,280,100	8,032,043	527,890	3,309,865	430,630	2,703,793	958,520	6,013,658	39	
219,100	956,454	128,670	551,628	22,550	93,609	151,210	645,237	40	
335,100	250,515	104,410	71,126	15,950	8,546	120,350	79,672	41	
1,199,760	618,862	490,850	275,608	373,940	158,769	864,790	434,376	42	
1,073,090	683,593	415,150	289,078	345,850	182,785	761,000	471,862	43	
16,530	16,041	26,400	26,031	14,400	13,804	40,800	39,835	44	
18,380	77,358	11,680	49,003	6,280	26,066	17,960	75,069	45	
219,720	266,380	83,820	130,542	42,880	45,599	126,700	176,141	46	
12,160	23,425	6,860	16,304	4,420	11,816	11,280	28,120	47	
80,410	88,681	23,710	27,946	39,850	43,670	63,560	71,616	48	
1,280,230	1,872,665	527,970	807,189	430,630	558,899	958,600	1,366,088	49	
548,950	325,605	263,170	195,536	153,670	81,286	416,830	276,822	50	
840	4,184	190	1,323	160	425	350	1,747	51	
510,300	85,774	248,600	51,986	139,880	21,073	388,480	73,059	52	
1,280,230	1,958,438	528,020	859,174	430,630	579,972	958,650	1,439,147	53	
1,280,730	7,734,209	527,790	4,132,100	430,630	1,527,495	958,410	5,659,595	54	
908,550	3,069,525	375,790	1,670,486	301,970	604,596	677,760	2,275,081	55	
1,280,970	10,803,734	528,270	5,802,585	430,720	2,132,091	958,990	7,934,676	56	
117,010	72,872	39,920	21,681	4,130	2,201	44,050	23,882	57	
1,280,840	7,325,621	528,180	3,911,692	430,630	1,454,182	958,810	5,365,874	58	
1,274,240	425,972	525,590	238,818	427,330	77,518	952,920	316,336	59	
1,850	6,340	1,570	4,760	560	1,652	2,130	6,412	60	
153,400	127,377	73,520	74,276	55,080	31,498	128,600	105,775	61	
76,310	48,266	1,900	912	19,160	11,188	21,060	12,099	62	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 55 - 59			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	486,000		348,330	
Number of non-taxable returns	2	Nombre de déclarations non imposables				
Total number of returns	3	Nombre total de déclarations	486,000		348,330	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	378,950	14,454,681	252,660	5,384,110
Commissions	5	Commissions	12,190	276,657	5,470	76,756
Other employment income	6	Autres revenus d'emploi	31,850	231,741	13,890	68,490
Old Age Security pension	7	Pension de sécurité de la vieillesse				
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	31,500	215,567	60,240	317,462
Other pensions or superannuation	9	Autres pensions et pensions de retraite	85,410	1,445,005	45,010	464,855
Family Allowance	10	Allocations familiales	49,220	23,944	6,940	2,884
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	91,840	546,217	57,170	221,433
Taxable amount of dividends	12	Montant imposable des dividendes	76,780	584,028	54,960	238,446
Bond interest	13	Intérêts obligataires	83,810	168,517	98,750	236,289
Bank interest	14	Intérêts bancaires	315,760	1,156,783	248,130	1,125,561
Mortgage interest	15	Intérêts hypothécaires	18,160	161,702	17,270	125,764
Income from trusts	16	Revenus de fiducie	3,190	5,037	3,890	6,762
Annuity income	17	Revenus de rentes	10,340	58,032	12,240	51,301
Foreign investment income	18	Revenus de placements étrangers	16,680	27,882	12,350	24,616
Net rental income	19	Revenus nets de location	64,470	124,928	36,490	56,887
Taxable capital gains	20	Gains en capital imposables	36,690	621,265	22,940	251,051
RRSP income	21	Revenu d'un REER	31,870	241,666	21,990	153,221
Net business income	22	Revenus nets d'entreprise	44,240	393,736	17,160	114,216
Net professional income	23	Revenus nets de profession libérale	15,010	928,092	4,660	74,192
Net commission income	24	Revenus nets de commissions	5,050	63,330	1,720	20,467
Net farming income	25	Revenus nets d'agriculture	26,710	154,764	5,310	31,120
Net fishing income	26	Revenus nets de pêche	2,310	17,560	210	1,478
Other income	27	Autres revenus	81,880	339,335	53,230	229,537
Total income assessed	28	Revenu total établi	486,000	22,240,470	348,330	9,276,901
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	147,930	311,637	94,130	138,036
RRSP contributions	30	Cotisations à un REER	240,890	978,358	150,040	413,687
Union and professional dues	31	Cotisations syndicales et professionnelles	187,760	80,505	98,440	31,755
Child care expenses	32	Frais de garde d'enfants	810	1,762	260	394
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	136,500	168,057	87,990	50,135
Other employment expenses	34	Autres dépenses d'emploi	17,790	90,366	4,090	21,879
Other deductions	35	Autres déductions	33,360	190,511	11,030	18,485
Capital gains deduction	36	Déduction pour gains en capital	27,210	453,591	18,390	187,845
Additional deductions	37	Déductions supplémentaires	17,510	84,555	6,860	32,161
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	386,030	2,359,343	239,480	894,376
Taxable income assessed	39	Revenu imposable établi	486,000	19,887,137	348,330	8,387,368
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	485,580	3,047,642	348,140	2,185,378
Age amount	41	Montant en raison de l'âge				
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	139,780	592,570	12,170	47,510
Amounts for dependent children	43	Montants pour enfants à charge	39,790	24,827	3,190	2,339
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	402,660	216,943	248,780	97,185
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	338,910	217,914	228,620	108,599
Eligible pension income amount	46	Montant pour revenu de pensions	83,960	83,109	45,140	43,200
Disability amount	47	Montant pour personnes handicapées	19,090	79,809	8,570	35,845
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	45,960	69,391	19,990	22,630
Amounts transferred from spouse	49	Montants transférés du conjoint	8,600	24,505	4,810	11,219
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	30,220	39,420	40,770	43,465
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	485,780	747,555	348,160	441,411
Charitable donations	52	Dons de charité	248,040	196,976	137,130	74,897
Gifts to Canada or a province	53	Dons au Canada ou à une province	340	3,620	270	25
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	233,320	53,197	126,670	19,255
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	485,780	800,753	348,160	460,667
Net federal tax	56	Impôt fédéral net	485,740	3,509,076	348,230	1,141,777
Net provincial tax	57	Impôt provincial net	347,950	1,430,042	244,640	458,216
Total tax payable	58	Total de l'impôt à payer	486,000	4,939,118	348,330	1,599,993
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	485,810	3,320,965	348,280	1,087,033
Federal individual surtax	61	Surtaxe fédérale des particuliers	482,450	206,941	343,730	58,830
Minimum tax	62	Impôt minimum	3,160	8,618	890	2,454
Dividend tax credit	63	Crédit d'impôt pour dividendes	74,260	77,803	53,710	31,762
Child tax credit	64	Crédit d'impôt pour enfants	1,380	703	5,350	3,088

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

				Age group/Groupe d'âge: 60 - 64				I t e m	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
834,330		460,220		313,230		773,450		1	
834,330		460,220		313,230		773,450		2	
	\$		\$		\$		\$	3	
631,600	19,838,792	255,450	8,402,937	150,530	2,890,691	405,980	11,293,628	4	
17,660	353,413	9,590	196,849	2,720	35,639	12,310	232,487	5	
45,740	300,231	25,420	184,386	8,860	43,397	34,290	227,783	6	
91,750	533,030	221,980	1,146,939	170,520	772,627	392,510	1,919,565	7	
130,420	1,909,860	181,810	3,117,261	93,100	862,068	274,910	3,979,329	8	
56,160	26,828	16,700	7,166	1,680	582	18,380	7,749	9	
149,010	767,651	73,950	449,358	36,050	145,379	110,010	594,738	10	
131,740	822,475	76,280	675,680	52,930	286,517	129,210	962,197	11	
182,560	404,807	84,560	208,711	100,410	263,984	184,980	472,695	12	
563,890	2,282,344	328,830	1,441,456	250,270	1,434,711	579,100	2,876,167	13	
35,430	287,466	20,580	212,485	19,160	149,033	39,740	361,519	14	
7,080	11,799	3,980	7,273	5,000	14,131	8,990	21,404	15	
22,580	109,333	20,150	104,720	21,070	94,000	41,220	198,720	16	
29,020	52,499	16,580	33,612	13,020	23,845	29,600	57,457	17	
100,960	181,815	56,190	168,125	28,050	96,862	84,240	264,987	18	
59,630	872,316	37,960	757,495	21,080	219,218	59,040	976,713	19	
53,860	394,887	48,190	366,210	25,430	183,873	73,620	550,083	20	
61,400	507,952	34,810	293,963	11,400	69,399	46,210	363,362	21	
19,660	1,002,284	15,230	800,657	3,760	71,309	18,990	871,965	22	
6,770	83,797	4,390	64,132	970	6,301	5,350	70,434	23	
32,020	185,884	24,410	144,581	6,020	34,493	30,430	179,074	24	
2,510	19,038	2,220	22,355	140	1,397	2,360	23,752	25	
135,110	568,873	93,930	437,627	48,560	225,735	142,490	663,362	26	
834,330	31,517,371	460,220	19,243,978	313,230	7,925,191	773,450	27,169,169	27	
242,050	449,673	84,350	159,280	53,150	73,062	137,500	232,342	28	
390,930	1,392,044	191,890	859,922	99,300	309,757	291,190	1,169,679	29	
286,190	112,260	118,630	42,728	55,740	15,602	174,370	58,330	30	
1,070	2,156	100	61	110	58	210	119	31	
224,490	218,191	134,890	165,412	89,490	39,692	224,380	205,104	32	
21,870	112,245	11,130	60,166	2,270	12,670	13,400	72,836	33	
44,390	208,996	29,760	162,770	10,760	17,491	40,530	180,262	34	
45,600	641,436	27,960	494,194	16,570	161,239	44,530	655,434	35	
24,360	116,716	15,650	88,525	7,190	25,130	22,840	113,655	36	
625,510	3,253,719	320,910	2,033,059	185,420	654,701	506,330	2,687,760	37	
834,330	28,274,505	460,190	17,227,537	313,230	7,280,219	773,420	24,507,756	38	
833,710	5,233,020	459,800	2,885,961	313,100	1,965,912	772,910	4,851,873	39	
151,950	640,080	150,160	603,882	6,430	21,369	156,590	625,251	40	
42,980	27,166	14,850	9,026	1,560	1,282	16,410	10,308	41	
651,440	314,128	240,850	124,695	135,000	50,717	375,850	175,413	42	
567,530	326,513	213,170	120,434	129,510	56,439	342,680	176,873	43	
129,100	126,309	179,560	176,649	93,360	90,916	272,920	267,566	44	
27,650	115,654	26,500	109,209	9,700	39,904	36,200	149,112	45	
65,950	92,021	23,390	33,699	10,480	9,586	33,860	43,285	46	
13,410	35,725	21,020	62,532	6,930	18,270	27,950	80,802	47	
70,990	82,885	40,440	47,686	46,600	43,586	87,040	91,272	48	
833,930	1,188,967	459,850	709,451	313,100	390,500	772,950	1,099,950	49	
385,170	271,873	241,000	208,820	137,860	84,819	378,860	293,639	50	
610	3,645	480	4,664	150	4,370	630	9,034	51	
359,980	72,452	227,500	56,852	129,950	23,168	357,450	80,021	52	
833,930	1,261,419	459,920	766,303	313,100	413,668	773,030	1,179,971	53	
833,970	4,650,853	459,990	2,895,482	313,140	972,826	773,130	3,868,308	54	
592,590	1,888,258	322,580	1,167,846	210,860	379,642	533,440	1,547,488	55	
834,330	6,539,111	460,220	4,063,328	313,230	1,352,468	773,450	5,415,796	56	
14,760	8,628	5,940	4,963	320	234	6,250	5,197	57	
834,080	4,407,998	460,020	2,734,730	313,230	924,719	773,250	3,659,450	58	
826,180	265,771	456,640	172,634	310,050	51,150	766,690	223,784	59	
4,060	11,072	2,430	8,043	370	1,617	2,800	9,660	60	
127,970	109,566	74,620	90,048	52,030	38,174	126,650	128,221	61	
6,720	3,791	440	226	1,350	698	1,790	924	62	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 65 - 69			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item	Poste					
Number of taxable returns	1	Nombre de déclarations imposables	1	360,100	273,230	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	360,100	273,230	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	78,060	45,830	651,206
Commissions	5	Commissions	5	4,200	620	3,807
Other employment income	6	Autres revenus d'emploi	6	7,360	3,120	12,001
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	347,470	1,373,907	266,010
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	349,340	2,075,860	242,360
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	250,700	3,102,057	143,190
Family Allowance	10	Allocations familiales	10	4,070	1,565	360
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	24,800	161,484	8,970
Taxable amount of dividends	12	Montant imposable des dividendes	12	60,510	487,574	47,680
Bond interest	13	Intérêts obligataires	13	75,450	255,496	92,890
Bank interest	14	Intérêts bancaires	14	281,080	1,503,349	239,030
Mortgage interest	15	Intérêts hypothécaires	15	18,550	191,954	18,160
Income from trusts	16	Revenus de fiducie	16	2,350	4,430	3,970
Annuity income	17	Revenus de rentes	17	42,390	193,648	36,460
Foreign investment income	18	Revenus de placements étrangers	18	13,670	31,097	10,850
Net rental income	19	Revenus nets de location	19	37,170	165,578	21,650
Taxable capital gains	20	Gains en capital imposables	20	26,320	447,098	18,200
RRSP income	21	Revenu d'un REER	21	46,390	326,049	29,480
Net business income	22	Revenus nets d'entreprise	22	15,190	83,011	6,270
Net professional income	23	Revenus nets de profession libérale	23	9,260	325,806	1,870
Net commission income	24	Revenus nets de commissions	24	2,840	27,646	1,030
Net farming income	25	Revenus nets d'agriculture	25	17,810	83,374	3,900
Net fishing income	26	Revenus nets de pêche	26	700	3,026	30
Other income	27	Autres revenus	27	55,320	160,150	34,650
Total income assessed	28	Revenu total établi	28	360,100	13,094,840	273,230
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	20,130	27,977	10,170
RRSP contributions	30	Cotisations à un REER	30	90,800	444,043	33,630
Union and professional dues	31	Cotisations syndicales et professionnelles	31	34,440	6,714	14,670
Child care expenses	32	Frais de garde d'enfants	32			
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	120,280	118,221	94,410
Other employment expenses	34	Autres dépenses d'emploi	34	3,770	22,249	920
Other deductions	35	Autres déductions	35	17,290	80,269	6,290
Capital gains deduction	36	Déduction pour gains en capital	36	19,700	274,758	14,690
Additional deductions	37	Déductions supplémentaires	37	14,610	57,612	9,190
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	204,320	1,031,843	130,390
Taxable income assessed	39	Revenu imposable établi	39	360,100	11,987,123	273,230
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	359,770	2,258,579	273,000
Age amount	41	Montant en raison de l'âge	41	359,770	1,218,122	273,000
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	90,850	274,566	2,670
Amounts for dependent children	43	Montants pour enfants à charge	43	4,270	2,772	230
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	28,420	9,018	15,000
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	52,840	19,935	31,000
Eligible pension income amount	46	Montant pour revenu de pensions	46	262,880	257,207	159,270
Disability amount	47	Montant pour personnes handicapées	47	20,280	83,663	7,720
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	10,310	12,872	3,470
Amounts transferred from spouse	49	Montants transférés du conjoint	49	61,130	175,666	5,850
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	31,530	41,273	34,510
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	359,900	739,972	273,020
Charitable donations	52	Dons de charité	52	201,010	169,197	129,460
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	410	3,749	140
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	189,330	45,798	122,700
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	359,900	785,770	273,080
Net federal tax	56	Impôt fédéral net	56	359,470	1,651,088	272,890
Net provincial tax	57	Impôt provincial net	57	250,860	665,745	181,350
Total tax payable	58	Total de l'impôt à payer	58	360,100	2,316,832	273,230
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	359,550	1,559,880	272,890
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	355,850	96,703	268,950
Minimum tax	62	Impôt minimum	62	350	1,615	220
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	59,260	64,965	46,920
Child tax credit	64	Crédit d'impôt pour enfants	64	90	53	340

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

				Age group/Groupe d'âge: 70 - 74				I t e m s	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
633,330		246,140		223,210		469,340		1	
633,330		246,140		223,210		469,340		2	
	\$		\$		\$		\$	3	
123,890	2,625,955	23,170	520,333	12,360	176,406	35,530	696,738	4	
4,830	81,800	1,260	22,291	240	8,685	1,500	30,976	5	
10,480	49,938	2,540	15,502	860	1,147	3,400	16,650	6	
613,480	2,441,731	244,730	1,064,896	221,780	964,264	466,510	2,029,159	7	
591,690	3,193,867	241,360	1,394,685	191,680	845,280	433,040	2,239,965	8	
393,890	4,065,806	190,320	2,222,939	130,940	921,152	321,260	3,144,091	9	
4,420	1,722	1,350	665	220	156	1,570	821	10	
33,780	202,521	1,630	9,012	490	2,141	2,120	11,153	11	
108,200	733,477	37,290	295,528	42,050	250,369	79,340	545,897	12	
168,340	574,120	59,780	202,975	83,960	306,240	143,750	509,215	13	
520,110	3,057,956	206,710	1,232,073	206,900	1,561,287	413,610	2,793,359	14	
36,710	326,044	12,330	131,745	12,770	122,607	25,100	254,353	15	
6,320	11,771	2,410	7,684	2,850	7,849	5,260	15,532	16	
78,850	355,302	52,900	282,272	47,500	202,386	100,400	484,658	17	
24,520	59,766	9,350	17,494	9,710	23,804	19,060	41,297	18	
58,820	244,302	23,410	101,097	14,390	54,009	37,790	155,106	19	
44,520	628,775	17,240	249,601	17,630	149,917	34,870	399,518	20	
75,860	498,537	15,940	106,618	13,450	94,731	29,390	201,349	21	
21,460	113,126	7,950	38,177	2,610	19,352	10,570	57,529	22	
11,130	365,270	4,910	124,871	900	9,919	5,810	134,790	23	
3,870	32,884	1,510	13,454	550	1,671	2,060	15,125	24	
21,710	99,101	10,740	42,248	2,710	6,500	13,450	48,748	25	
730	3,099	110	847			110	847	26	
89,970	293,123	27,910	85,773	25,640	97,835	53,540	183,609	27	
633,330	20,059,994	246,140	8,182,780	223,210	5,827,706	469,340	14,010,486	28	
30,290	36,128	5,430	5,673	2,100	1,672	7,540	7,346	29	
124,420	550,257	30,540	153,106	4,910	17,746	35,450	170,852	30	
49,110	9,054	13,310	1,553	6,270	451	19,580	2,005	31	
214,680	147,298	95,200	52,605	87,670	26,225	182,870	78,830	32	
4,690	24,642	1,310	7,952	250	1,211	1,560	9,163	33	
23,590	93,033	9,010	39,591	4,460	7,407	13,470	46,998	34	
34,380	394,224	13,090	156,460	14,300	102,742	27,380	259,201	35	
23,800	83,190	8,680	33,245	8,130	25,525	16,810	58,770	36	
334,710	1,337,825	127,000	450,186	103,020	182,979	230,030	633,165	37	
633,330	18,616,406	246,140	7,679,753	223,210	5,609,453	469,340	13,289,206	38	
632,780	3,972,185	245,900	1,544,228	223,080	1,399,336	468,980	2,943,564	40	
632,780	2,142,323	245,900	832,850	223,080	754,706	468,980	1,587,556	41	
93,530	281,201	44,830	84,185	2,150	6,371	46,980	90,556	42	
4,500	2,972	1,810	1,813	180	279	1,990	2,091	43	
43,420	12,867	170	21	330	67	490	89	44	
83,830	29,745	9,470	2,947	5,850	1,559	15,310	4,506	45	
422,160	410,860	203,530	199,836	146,810	141,617	350,330	341,453	46	
28,000	115,313	14,070	57,629	7,820	32,497	21,890	90,126	47	
13,790	15,130	2,290	2,522	2,290	1,819	4,580	4,340	48	
66,980	192,886	67,800	199,940	4,810	12,947	72,610	212,886	49	
66,050	76,790	22,710	35,907	28,820	34,686	51,530	70,593	50	
632,920	1,232,626	245,920	503,413	223,080	405,529	469,000	908,942	51	
330,460	264,752	155,610	137,462	122,260	97,491	277,870	234,953	52	
550	4,595	550	4,584	190	1,887	740	6,471	53	
312,020	70,984	148,300	37,658	117,600	26,054	265,900	63,712	54	
632,980	1,303,610	245,920	541,072	223,080	431,582	469,000	972,654	55	
632,360	2,380,519	245,730	999,521	223,090	633,152	468,820	1,632,673	56	
432,210	959,313	172,910	415,647	145,040	255,737	317,950	671,385	57	
633,330	3,339,832	246,140	1,415,169	223,210	888,889	469,340	2,304,058	58	
50,130	118,720	22,380	56,829	14,690	37,573	37,080	94,402	59	
632,440	2,254,627	245,730	946,288	223,090	603,492	468,820	1,549,781	60	
624,800	135,340	243,520	58,240	219,740	34,277	463,260	92,518	61	
570	2,953	130	677	100	692	230	1,369	62	
106,190	97,726	36,200	39,383	41,560	33,359	77,760	72,742	63	
430	299			60	34	60	34	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 4A (concluded)

Taxable Returns by Age and Sex

1991 Taxation year (all money figures in thousands of dollars)

			Age group 75 and over - Groupe d'âge			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	1	272,820	325,630	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	272,820	325,630	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	14,390	7,830	80,224
Commissions	5	Commissions	5	900	150	3,588
Other employment income	6	Autres revenus d'emploi	6	1,470	740	2,715
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	270,580	323,440	1,406,221
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	257,980	240,650	836,168
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	176,710	145,630	1,037,052
Family Allowance	10	Allocations familiales	10	350	310	434
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	290	280	2,633
Taxable amount of dividends	12	Montant imposable des dividendes	12	51,040	75,180	492,744
Bond interest	13	Intérêts obligataires	13	89,380	136,360	599,213
Bank interest	14	Intérêts bancaires	14	249,930	313,620	3,225,370
Mortgage interest	15	Intérêts hypothécaires	15	18,220	21,650	192,801
Income from trusts	16	Revenus de fiducie	16	2,430	6,200	33,308
Annuity income	17	Revenus de rentes	17	71,630	64,090	242,737
Foreign investment income	18	Revenus de placements étrangers	18	12,370	15,130	37,258
Net rental income	19	Revenus nets de location	19	22,700	19,060	89,321
Taxable capital gains	20	Gains en capital imposables	20	20,240	25,940	340,536
RRSP income	21	Revenu d'un REER	21	3,510	1,390	4,836
Net business income	22	Revenus nets d'entreprise	22	4,590	1,700	8,154
Net professional income	23	Revenus nets de profession libérale	23	3,530	630	3,313
Net commission income	24	Revenus nets de commissions	24	1,220	260	1,930
Net farming income	25	Revenus nets d'agriculture	25	10,780	3,470	14,701
Net fishing income	26	Revenus nets de pêche	26	80	110	-535
Other income	27	Autres revenus	27	27,990	35,870	213,480
Total income assessed	28	Revenu total établi	28	272,820	8,924,314	325,630 8,868,202
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	1,640	1,763	360
RRSP contributions	30	Cotisations à un REER	30	5,440	26,391	140
Union and professional dues	31	Cotisations syndicales et professionnelles	31	10,800	1,035	7,690
Child care expenses	32	Frais de garde d'enfants	32			353
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	117,480	54,331	142,470
Other employment expenses	34	Autres dépenses d'emploi	34	550	1,631	54,378
Other deductions	35	Autres déductions	35	7,130	27,838	5,100
Capital gains deduction	36	Déduction pour gains en capital	36	14,930	227,283	21,260
Additional deductions	37	Déductions supplémentaires	37	9,290	46,487	11,150
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	136,350	386,758	160,520
Taxable income assessed	39	Revenu imposable établi	39	272,820	8,465,326	325,590 8,520,328
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	272,410	1,710,440	325,500
Age amount	41	Montant en raison de l'âge	41	272,410	922,493	325,500
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	27,870	40,983	1,870
Amounts for dependent children	43	Montants pour enfants à charge	43	800	1,007	160
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44			226
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	4,830	1,413	2,110
Eligible pension income amount	46	Montant pour revenu de pensions	46	204,320	199,031	176,460
Disability amount	47	Montant pour personnes handicapées	47	22,470	92,482	23,980
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	1,140	1,135	910
Amounts transferred from spouse	49	Montants transférés du conjoint	49	64,330	180,683	4,910
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	33,590	103,095	45,260
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	272,450	552,887	325,500 618,687
Charitable donations	52	Dons de charité	52	166,610	179,818	191,800
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	530	7,962	280
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	160,960	50,490	185,240
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	272,450	603,376	325,500 666,346
Net federal tax	56	Impôt fédéral net	56	271,460	1,101,641	324,280
Net provincial tax	57	Impôt provincial net	57	187,980	450,739	211,110
Total tax payable	58	Total de l'impôt à payer	58	272,820	1,552,379	325,630 1,354,314
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	28,540	79,016	24,600
Basic federal tax	60	Impôt fédéral de base	60	271,460	1,041,130	324,280
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	267,530	65,691	320,330
Minimum tax	62	Impôt minimum	62	110	484	120
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	50,310	65,569	74,750
Child tax credit	64	Crédit d'impôt pour enfants	64			170

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1991 (en milliers de dollars)

75 et plus		Grand total -Total global						I t e s t e
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
598,450		7,573,820		6,136,640		13,710,450		1
598,450		7,573,820		6,136,640		13,710,450		2
	\$		\$		\$		\$	3
22,220	411,576	6,006,180	198,451,632	4,822,700	106,711,164	10,828,880	305,162,796	4
1,060	7,389	249,480	4,873,303	129,530	1,303,580	379,010	6,176,884	5
2,210	9,004	320,930	1,526,731	199,620	587,844	520,550	2,114,575	6
594,010	2,578,103	862,870	3,611,105	812,010	3,441,632	1,674,890	7,052,738	7
498,640	1,983,972	1,160,760	6,243,452	1,014,890	4,344,582	2,175,650	10,588,034	8
322,340	2,772,887	934,980	12,181,346	590,000	4,453,225	1,524,980	16,634,571	9
660	888	2,224,520	1,617,459	912,700	572,536	3,137,220	2,189,996	10
570	4,113	1,674,840	9,338,709	1,218,480	5,072,038	2,893,320	14,410,747	11
126,220	984,727	789,970	5,446,693	601,320	2,773,166	1,391,290	8,219,859	12
225,740	1,008,963	1,089,470	1,789,373	1,351,430	2,385,174	2,440,900	4,174,546	13
563,550	5,424,902	3,527,660	10,730,971	3,144,570	12,115,241	6,672,230	22,846,212	14
39,870	439,904	146,160	1,317,856	148,200	1,041,095	294,370	2,358,951	15
8,620	39,968	41,210	67,317	49,770	111,240	90,980	178,558	16
135,710	623,289	224,270	1,081,827	209,780	837,160	434,050	1,918,987	17
27,500	64,275	157,990	224,105	119,050	215,979	277,040	440,085	18
41,760	209,371	633,720	-35,158	365,760	139,527	999,480	104,369	19
46,180	740,677	363,680	5,178,350	236,980	2,225,201	600,660	7,403,551	20
4,900	27,748	373,970	2,295,753	260,700	1,322,250	634,680	3,618,003	21
6,300	32,279	534,390	4,335,842	255,250	1,631,379	789,640	5,967,220	22
4,150	60,073	197,080	10,321,933	83,860	1,877,856	280,940	12,199,789	23
1,490	6,918	64,690	837,086	32,260	290,696	96,950	1,127,781	24
14,250	40,962	251,720	1,211,889	62,760	272,861	314,480	1,484,750	25
190	-494	36,130	381,772	5,820	29,210	41,950	410,982	26
63,860	321,022	973,250	2,814,466	848,510	2,931,465	1,821,760	5,745,931	27
598,450	17,792,516	7,573,770	285,843,816	6,136,640	156,686,106	13,710,410	442,529,923	28
1,990	2,093	1,932,590	3,825,687	1,645,920	2,429,184	3,578,520	6,254,871	29
5,580	29,120	2,638,020	8,813,584	1,860,710	4,378,660	4,498,730	13,192,244	30
18,480	1,388	2,633,260	1,062,238	1,865,190	640,145	4,498,440	1,702,383	31
		142,830	369,518	465,740	1,102,230	608,570	1,471,748	32
259,950	108,710	1,586,510	1,764,318	1,218,180	497,148	2,804,700	2,261,466	33
550	1,631	320,350	1,502,735	84,570	364,478	404,920	1,867,214	34
12,220	35,120	626,470	2,517,805	191,080	274,522	817,540	2,792,327	35
36,190	408,997	256,090	3,576,287	184,950	1,570,365	441,040	5,146,652	36
20,440	86,923	278,040	1,218,593	133,090	430,879	411,130	1,649,472	37
296,870	673,981	5,398,310	24,650,765	4,014,200	11,687,612	9,412,510	36,338,377	38
598,400	16,985,653	7,573,710	260,729,430	6,136,590	144,861,679	13,710,300	405,591,109	39
597,910	3,754,467	7,567,460	47,461,994	6,133,750	38,479,036	13,701,210	85,941,030	40
597,910	2,024,901	878,090	2,973,466	821,580	2,781,315	1,699,670	5,754,781	41
29,730	46,277	1,573,850	6,476,751	528,760	2,490,937	2,102,610	8,967,688	42
960	1,233	2,010,960	1,777,905	628,580	447,695	2,639,540	2,225,600	43
		6,117,910	3,107,171	4,740,760	1,900,566	10,858,670	5,007,737	44
6,940	1,835	5,647,180	3,459,551	4,609,900	2,282,135	10,257,080	5,741,686	45
380,780	367,886	978,930	959,278	651,370	625,796	1,630,300	1,585,074	46
46,450	191,188	167,790	696,020	86,800	359,463	254,590	1,055,483	47
2,050	1,998	873,220	963,304	796,440	667,453	1,669,670	1,630,757	48
69,230	194,643	290,960	743,587	48,280	119,326	339,240	862,913	49
78,840	308,460	325,800	439,898	459,550	602,530	785,350	1,042,428	50
597,950	1,171,573	7,569,360	11,742,450	6,134,180	8,628,108	13,703,540	20,370,558	51
358,400	354,474	3,137,950	2,054,383	2,154,010	996,114	5,291,960	3,050,497	52
810	13,109	4,330	33,399	2,150	13,364	6,480	46,763	53
346,200	98,149	2,898,640	548,483	1,942,170	258,074	4,840,800	806,557	54
597,950	1,260,723	7,569,570	12,290,933	6,134,250	8,886,182	13,703,820	21,177,115	55
595,740	2,065,452	7,569,080	41,825,553	6,134,010	18,444,572	13,703,100	60,270,125	56
399,090	841,242	5,345,110	16,754,516	4,237,500	7,323,378	9,582,610	24,077,894	57
598,450	2,906,693	7,573,820	58,580,070	6,136,640	25,767,950	13,710,450	84,348,019	58
53,140	141,050	600,080	565,688	108,820	164,268	708,900	729,956	59
595,740	1,957,119	7,569,890	39,634,845	6,134,190	17,562,402	13,704,080	57,197,247	60
587,860	118,762	7,513,850	2,299,544	6,072,970	926,769	13,586,820	3,226,313	61
230	949	11,480	36,253	3,140	11,988	14,610	48,240	62
125,050	131,227	757,090	725,748	581,580	369,419	1,338,670	1,095,167	63
170	100	50,880	35,432	952,510	774,427	1,003,390	809,859	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

		Poste	Newfoundland Terre-Neuve			
			Corner Brook		St. John's	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item						
Number of taxable returns	1	Nombre de déclarations imposables	1	12,170	48,260	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	5,760	22,320	
Total number of returns	3	Nombre total de déclarations	3	17,930	70,570	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	12,810	264,510	\$ 1,125,039
Commissions	5	Commissions	5	240	2,340	1,540 20,355
Other employment income	6	Autres revenus d'emploi	6	220	1,304	2,030 9,881
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	2,140	9,441	8,310 34,290
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,670	12,554	9,920 44,536
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,470	12,046	6,580 74,484
Family Allowance	10	Allocations familiales	10	3,800	2,429	12,890 8,590
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	4,970	28,966	15,660 76,016
Taxable amount of dividends	12	Montant imposable des dividendes	12	700	2,391	3,780 17,556
Bond interest	13	Intérêts obligataires	13	3,250	3,863	9,990 9,842
Bank interest	14	Intérêts bancaires	14	5,420	10,935	21,470 56,749
Mortgage interest	15	Intérêts hypothécaires	15	50	233	480 2,272
Income from trusts	16	Revenus de fiducie	16			260 670
Annuity income	17	Revenus de rentes	17	310	2,323	1,000 4,182
Foreign investment income	18	Revenus de placements étrangers	18	70	46	1,020 1,920
Net rental income	19	Revenus nets de location	19	630	122	3,910 -1,962
Taxable capital gains	20	Gains en capital imposables	20	210	3,913	1,650 12,918
RRSP income	21	Revenu d'un REER	21	390	1,737	2,740 16,891
Net business income	22	Revenus nets d'entreprise	22	720	863	1,630 13,823
Net professional income	23	Revenus nets de profession libérale	23	170	10,738	1,390 67,402
Net commission income	24	Revenus nets de commissions	24	100	807	390 1,533
Net farming income	25	Revenus nets d'agriculture	25			10 -8
Net fishing income	26	Revenus nets de pêche	26	50	249	120 1,653
Other income	27	Autres revenus	27	1,710	3,255	7,930 24,898
Total income assessed	28	Revenu total établi	28	17,230	375,066	66,340 1,623,530
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	4,680	7,359	18,770 31,892
RRSP contributions	30	Cotisations à un REER	30	3,730	10,310	13,760 41,637
Union and professional dues	31	Cotisations syndicales et professionnelles	31	5,330	1,838	19,730 7,199
Child care expenses	32	Frais de garde d'enfants	32	880	2,153	3,480 9,748
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	2,340	715	9,400 6,516
Other employment expenses	34	Autres dépenses d'emploi	34	510	1,234	1,430 7,797
Other deductions	35	Autres déductions	35	710	1,874	3,230 10,552
Capital gains deduction	36	Déduction pour gains en capital	36	190	3,852	1,270 10,291
Additional deductions	37	Déductions supplémentaires	37	120	167	920 6,460
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	9,190	29,504	35,520 132,093
Taxable income assessed	39	Revenu imposable établi	39	17,160	345,378	66,090 1,489,806
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	17,930	112,575	70,510 441,354
Age amount	41	Montant en raison de l'âge	41	2,140	7,245	8,320 28,176
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	2,600	10,509	9,140 38,417
Amounts for dependent children	43	Montants pour enfants à charge	43	3,190	2,328	11,480 9,429
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	11,340	4,282	43,530 17,390
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	11,980	5,292	46,580 20,896
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,490	1,491	6,500 6,318
Disability amount	47	Montant pour personnes handicapées	47	260	1,079	2,090 8,760
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	2,150	2,603	11,020 13,440
Amounts transferred from spouse	49	Montants transférés du conjoint	49	670	2,024	1,890 5,448
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	530	442	2,490 4,008
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	17,930	25,470	70,550 100,926
Charitable donations	52	Dons de charité	52	4,310	2,501	17,710 8,885
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			30 104
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	4,140	634	16,080 2,260
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	17,930	26,104	70,550 103,187
Net federal tax	56	Impôt fédéral net	56	12,170	44,048	48,260 212,739
Net provincial tax	57	Impôt provincial net	57	12,150	25,830	48,140 122,858
Total tax payable	58	Total de l'impôt à payer	58	12,170	69,878	48,260 335,596
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	12,170	41,805	48,260 201,231
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	12,080	2,216	47,780 11,683
Minimum tax	62	Impôt minimum	62	50	75	110 140
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	620	318	3,660 2,339
Child tax credit	64	Crédit d'impôt pour enfants	64	2,830	2,716	8,230 7,688

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Newfoundland (concluded) Terre-Neuve (fin)		Prince Edward Island Île-du-Prince-Édouard				Nova Scotia Nouvelle-Écosse				I t e m	P o s t e
Total		Charlottetown		Total		Dartmouth		Halifax			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
239,720		16,250		61,670		45,350		63,740		1	
139,990		6,710		25,660		16,790		22,530		2	
379,720		22,960		87,330		62,130		86,270		3	
	\$		\$		\$		\$		\$		
260,950	4,550,345	15,800	329,644	61,440	1,019,344	46,070	1,142,517	59,640	1,382,550	4	
4,260	48,295	380	3,418	1,450	8,618	1,450	26,217	1,940	25,182	5	
5,960	28,402	870	3,465	2,450	7,244	2,170	6,502	3,170	10,977	6	
43,490	184,803	3,980	16,885	12,230	52,046	6,000	25,185	14,550	61,551	7	
51,420	195,901	4,500	18,620	14,020	52,961	8,400	38,795	16,190	72,086	8	
21,790	204,698	2,360	22,891	6,760	58,884	6,830	92,035	11,930	129,090	9	
94,870	62,648	4,290	3,027	19,170	13,771	13,740	8,882	13,500	8,695	10	
148,410	946,690	4,870	23,322	30,330	181,719	9,580	44,713	12,420	53,299	11	
10,130	32,463	1,840	7,692	4,960	14,428	4,740	18,400	8,930	61,959	12	
37,420	28,835	3,830	3,571	11,910	11,332	10,920	9,144	15,390	17,049	13	
89,910	156,433	7,730	24,626	27,880	71,453	19,460	43,523	34,160	117,344	14	
980	5,039	250	708	540	2,079	380	1,781	920	4,971	15	
320	681	250	622	340	712	140	117	280	452	16	
2,630	10,219	530	1,699	1,190	4,061	980	4,569	2,570	9,304	17	
1,730	2,273	340	161	980	896	860	1,842	2,220	4,166	18	
9,070	794	970	-2,110	2,780	-100	2,270	24	3,870	8,237	19	
4,010	30,874	810	5,718	2,280	32,909	1,910	9,043	3,190	33,205	20	
8,390	42,901	520	2,549	2,510	8,946	2,090	10,852	3,510	15,869	21	
10,610	44,441	1,020	8,817	4,470	30,309	2,620	9,533	2,930	13,793	22	
2,410	124,330	550	22,344	1,110	37,343	760	24,287	2,320	110,195	23	
1,200	6,601	150	419	430	2,217	360	4,292	420	2,689	24	
390	-187	440	528	3,140	14,230	10	3	50	-240	25	
16,400	52,040	90	540	3,280	26,455	60	567	270	2,080	26	
37,090	89,142	2,730	4,988	8,630	15,500	7,390	23,181	13,650	47,251	27	
357,270	6,848,660	21,960	504,144	83,480	1,667,358	58,840	1,546,007	83,690	2,191,754	28	
73,330	116,083	5,610	10,043	16,270	25,929	18,400	34,417	21,210	38,666	29	
51,830	132,626	4,460	13,609	15,430	38,554	14,850	42,978	20,330	57,636	30	
106,540	33,227	6,450	1,667	20,230	5,048	14,840	4,703	21,220	6,769	31	
15,530	34,154	770	2,376	3,470	7,481	2,940	7,056	2,610	6,547	32	
28,250	11,265	3,330	1,214	9,660	4,932	10,530	4,003	16,760	12,187	33	
8,700	23,937	430	1,148	1,600	3,627	1,380	6,258	1,520	5,018	34	
16,160	30,011	710	2,488	3,340	7,068	3,540	10,905	5,180	17,355	35	
2,980	27,286	660	3,558	1,910	29,899	1,400	5,860	2,290	19,683	36	
53,850	188,555	280	920	640	3,012	430	1,582	650	2,803	37	
185,420	597,145	11,520	37,024	39,720	125,550	35,280	117,762	47,350	166,665	38	
356,210	6,249,782	21,850	466,550	83,060	1,542,998	58,500	1,429,398	83,580	2,023,881	39	
379,650	2,382,508	22,960	144,183	87,330	548,406	62,130	389,868	86,140	540,078	40	
43,940	148,835	3,980	13,480	12,240	41,460	6,000	20,312	14,890	50,432	41	
61,470	263,722	2,860	11,711	11,670	46,558	10,320	45,110	12,020	50,515	42	
79,540	64,432	3,430	3,065	16,040	14,404	10,470	8,049	10,570	8,278	43	
220,750	72,897	14,410	5,676	57,320	19,172	42,380	18,262	54,710	22,570	44	
259,730	93,191	14,800	6,481	59,940	21,642	43,510	22,680	56,010	27,190	45	
21,850	21,188	2,400	2,301	6,590	6,383	6,970	6,888	12,540	12,185	46	
7,100	30,115	790	3,241	2,390	9,767	1,660	6,719	2,130	8,913	47	
38,000	46,530	2,940	4,375	7,830	11,427	6,460	7,540	11,540	18,382	48	
9,210	27,078	890	2,101	2,630	7,944	1,730	4,876	2,810	8,463	49	
10,330	9,590	1,070	2,963	5,100	6,858	1,790	2,851	4,700	16,779	50	
379,700	537,163	22,960	33,917	87,330	124,741	62,130	90,607	86,230	129,820	51	
85,620	43,833	9,210	4,851	30,580	16,478	21,420	8,526	32,020	18,671	52	
110	132	130	360	200	390			130	288	53	
80,060	10,962	8,740	1,334	28,730	4,281	19,720	2,111	29,950	4,905	54	
379,700	548,125	22,960	35,251	87,330	129,022	62,130	92,718	86,230	134,725	55	
239,720	736,992	16,250	59,818	61,670	174,933	45,350	202,517	63,740	285,014	56	
239,200	432,502	16,250	33,112	61,540	98,081	45,280	114,940	63,290	160,362	57	
239,720	1,169,494	16,250	92,930	61,670	273,014	45,350	317,457	63,740	445,376	58	
7,570	6,369	680	746	1,430	1,796	2,350	2,234	3,290	4,355	59	
239,720	701,718	16,250	56,864	61,670	168,597	45,350	192,344	63,740	269,159	60	
237,170	37,630	16,070	3,093	60,890	8,876	44,960	10,391	63,180	15,463	61	
250	378			100	115			20	23	62	
9,760	4,323	1,760	1,024	4,800	1,921	4,560	2,451	8,610	8,256	63	
67,170	65,387	3,120	3,308	14,860	14,872	7,740	7,024	8,350	8,511	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Nova Scotia (concluded)			
			Nouvelle-Écosse (fin)			
			Sydney and/et Glace Bay		Total	
Item		Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	24,840		419,290
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	16,710		199,350
Total number of returns	3	Nombre total de déclarations	3	41,550		618,640
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	24,220	473,634	412,070
Commissions	5	Commissions	5	1,030	10,890	118,617
Other employment income	6	Autres revenus d'emploi	6	1,010	3,801	55,392
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	7,580	30,917	89,570
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	10,010	47,934	110,440
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	6,000	48,228	66,530
Family Allowance	10	Allocations familiales	10	8,340	5,561	131,830
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	9,590	50,596	145,530
Taxable amount of dividends	12	Montant imposable des dividendes	12	1,480	9,426	36,900
Bond interest	13	Intérêts obligataires	13	5,410	5,806	88,690
Bank interest	14	Intérêts bancaires	14	12,070	32,664	200,960
Mortgage interest	15	Intérêts hypothécaires	15	150	1,057	3,820
Income from trusts	16	Revenus de fiducie	16	50	132	1,750
Annuity income	17	Revenus de rentes	17	680	2,221	9,580
Foreign investment income	18	Revenus de placements étrangers	18	120	260	6,600
Net rental income	19	Revenus nets de location	19	970	1,821	17,700
Taxable capital gains	20	Gains en capital imposables	20	490	2,620	14,150
RRSP income	21	Revenu d'un REER	21	1,320	6,506	20,190
Net business income	22	Revenus nets d'entreprise	22	980	7,302	29,770
Net professional income	23	Revenus nets de profession libérale	23	280	28,714	6,270
Net commission income	24	Revenus nets de commissions	24	160	312	2,350
Net farming income	25	Revenus nets d'agriculture	25	60	137	4,840
Net fishing income	26	Revenus nets de pêche	26	200	935	12,250
Other income	27	Autres revenus	27	4,570	10,578	68,660
Total income assessed	28	Revenu total établi	28	38,800	782,051	586,580
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	6,880	12,219	128,110
RRSP contributions	30	Cotisations à un REER	30	6,320	16,015	120,060
Union and professional dues	31	Cotisations syndicales et professionnelles	31	10,480	3,399	132,790
Child care expenses	32	Frais de garde d'enfants	32	1,900	4,789	23,970
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	4,410	2,128	84,570
Other employment expenses	34	Autres dépenses d'emploi	34	890	3,614	11,830
Other deductions	35	Autres déductions	35	2,050	4,689	32,100
Capital gains deduction	36	Déduction pour gains en capital	36	360	2,390	10,510
Additional deductions	37	Déductions supplémentaires	37	300	1,076	7,940
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	17,500	50,319	298,830
Taxable income assessed	39	Revenu imposable établi	39	38,800	731,176	584,160
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	41,550	260,934	618,520
Age amount	41	Montant en raison de l'âge	41	7,660	25,934	90,900
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	8,540	35,578	106,080
Amounts for dependent children	43	Montants pour enfants à charge	43	6,330	5,288	108,700
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	21,090	8,003	378,440
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	22,850	9,853	397,210
Eligible pension income amount	46	Montant pour revenu de pensions	46	6,110	5,934	67,930
Disability amount	47	Montant pour personnes handicapées	47	2,680	11,185	17,830
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	3,090	4,601	49,730
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,960	6,114	20,830
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	1,340	2,721	25,780
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	41,550	63,924	618,610
Charitable donations	52	Dons de charité	52	11,510	5,607	185,500
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			470
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	10,900	1,399	171,320
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	41,550	65,324	618,610
Net federal tax	56	Impôt fédéral net	56	24,840	88,519	419,290
Net provincial tax	57	Impôt provincial net	57	24,840	50,378	418,030
Total tax payable	58	Total de l'impôt à payer	58	24,840	138,896	419,290
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	770	883	17,080
Basic federal tax	60	Impôt fédéral de base	60	24,840	84,030	419,340
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	24,640	4,653	415,730
Minimum tax	62	Impôt minimum	62			220
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	1,460	1,256	35,690
Child tax credit	64	Crédit d'impôt pour enfants	64	6,020	5,559	87,050

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

New Brunswick Nouveau-Brunswick								Quebec Québec		I t e m	P o s t e
Fredericton		Moncton		Saint John		Total		Chicoutimi			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
33,700		33,550		39,340		334,890		27,210			1
13,240		14,750		19,720		171,210		14,570			2
46,940		48,300		59,060		506,100		41,780			3
	\$		\$		\$		\$		\$		
34,080	793,772	31,240	693,474	39,310	873,848	341,310	6,610,069	27,510	562,265		4
770	9,350	1,490	14,896	1,080	11,349	7,630	79,784	790	6,246		5
1,180	4,453	1,570	5,861	1,340	3,646	10,360	37,669	1,710	3,707		6
6,450	27,396	8,150	34,767	10,180	42,557	74,230	309,729	4,740	19,553		7
8,100	34,426	9,240	42,852	11,070	48,191	87,000	351,746	6,350	29,496		8
5,090	59,290	6,200	58,158	6,660	63,539	44,080	413,435	2,580	30,270		9
9,210	6,361	10,300	6,762	12,440	8,087	113,440	77,315	9,980	5,681		10
7,840	32,806	8,790	37,700	11,050	44,109	140,210	774,573	10,400	49,131		11
4,240	21,389	3,040	13,133	3,960	19,092	24,560	120,243	2,060	10,196		12
8,490	5,770	7,680	6,519	9,420	8,933	60,380	49,656	3,840	11,252		13
16,960	44,895	16,740	49,326	17,880	50,736	153,400	350,690	13,480	34,543		14
450	6,173	190	995	400	1,227	2,460	13,912	280	311		15
130	437			250	463	810	1,268	110	128		16
890	2,545	1,040	5,022	1,830	7,187	8,950	29,569	660	5,014		17
640	210	470	427	750	758	4,050	3,822	70	61		18
1,450	446	1,600	1,580	2,800	2,123	11,130	7,968	2,300	3,296		19
1,640	8,832	1,330	9,701	1,270	7,589	9,270	88,779	720	7,687		20
1,430	6,765	2,080	6,758	2,410	9,063	15,040	66,184	1,350	7,158		21
1,810	10,708	2,360	14,300	1,480	6,864	22,310	101,465	1,200	10,154		22
730	31,141	340	30,153	480	24,721	3,800	176,839	450	34,270		23
120	-129	300	865	140	1,237	1,990	14,262	290	6,672		24
180	426	160	137	10	-83	4,260	10,427	190	912		25
30	216			70	72	3,810	27,507	10	-79		26
7,160	13,137	5,950	13,851	5,810	15,409	47,320	114,986	3,880	8,053		27
45,120	1,120,816	45,840	1,047,241	55,870	1,250,720	477,230	9,831,899	38,410	845,974		28
12,870	25,921	11,250	18,773	10,910	16,961	97,000	155,447	10,320	14,676		29
10,760	29,833	10,350	26,338	12,680	31,346	87,090	214,877	7,790	17,779		30
11,000	3,435	9,880	3,364	15,000	5,149	105,470	35,873	13,500	4,616		31
2,700	6,399	1,860	3,929	1,900	4,456	21,780	49,314	1,590	2,955		32
9,020	6,158	9,040	9,484	10,600	3,082	60,600	30,090	2,840	2,938		33
1,020	4,014	1,420	5,295	920	3,451	12,200	36,945	690	2,147		34
2,380	5,626	2,360	10,221	2,830	7,215	21,720	55,139	2,230	10,910		35
1,080	7,013	1,000	8,401	1,090	4,774	7,200	70,949	480	3,798		36
460	1,769	260	723	330	702	4,370	20,611	500	2,967		37
24,840	90,170	23,730	86,527	29,210	77,135	221,870	669,243	21,310	62,786		38
45,020	1,029,528	45,710	964,796	55,870	1,172,905	475,700	9,168,689	37,950	784,529		39
46,940	294,802	48,300	303,319	59,060	370,716	506,100	3,177,596	41,780	262,366		40
6,450	21,860	8,190	27,740	10,280	34,808	74,700	253,019	4,740	16,054		41
6,830	29,137	7,170	30,391	10,460	45,313	83,080	357,422	7,590	35,176		42
7,590	6,410	7,720	5,984	9,180	7,171	91,150	74,401	7,490	5,538		43
31,690	12,662	29,040	11,890	34,690	14,008	305,980	110,633	23,790	9,734		44
32,130	15,658	29,230	14,220	37,460	17,490	325,340	135,635	24,920	11,078		45
5,190	5,033	6,250	6,193	7,040	6,742	45,610	43,551	2,640	2,605		46
960	3,952	1,560	6,374	1,570	6,359	11,960	48,943	370	2,067		47
6,730	10,171	3,590	4,549	4,280	5,852	41,420	54,785	4,750	4,274		48
1,250	3,196	1,540	4,661	1,850	4,977	16,130	46,704	840	2,197		49
1,790	2,687	2,920	5,461	3,090	8,649	26,050	33,694	2,050	1,721		50
46,940	68,944	48,300	71,510	59,060	88,740	506,100	736,987	41,780	59,957		51
16,850	11,748	17,040	10,491	18,170	12,293	137,810	83,955	9,790	3,246		52
40	1	40	288	50	5	220	3,505				53
15,680	3,077	15,210	2,810	16,640	3,226	125,500	22,702	8,720	795		54
46,940	72,022	48,300	74,320	59,060	91,966	506,100	759,689	41,780	60,752		55
33,700	137,460	33,550	122,477	39,340	152,011	334,790	1,109,309	27,210	103,590		56
33,450	78,279	33,550	69,977	39,300	86,917	333,940	634,574				57
33,700	215,738	33,550	192,454	39,340	238,928	334,890	1,743,883	27,210	103,591		58
1,500	2,002	1,140	1,049	1,260	1,339	10,130	10,322	860	508		59
33,700	130,414	33,550	116,242	39,340	144,283	334,890	1,057,584	27,210	98,428		60
33,120	7,044	33,410	6,289	38,910	7,889	331,460	56,201	27,080	5,316		61
				30	180	200	616				62
4,130	2,850	2,840	1,750	3,960	2,543	23,390	16,019	1,980	1,358		63
5,630	4,949	5,860	5,579	8,540	8,608	77,220	75,991	7,010	6,136		64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Quebec (continued)			
			Québec (suite)			
			Drummondville		Hull	
Item		Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	24,000	30,670	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	12,300	10,080	
Total number of returns	3	Nombre total de déclarations	3	36,300	40,750	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	21,060	409,626	27,310
Commissions	5	Commissions	5	370	2,926	870
Other employment income	6	Autres revenus d'emploi	6	1,220	2,395	780
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	8,180	35,143	5,760
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	8,830	33,608	7,850
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,420	21,999	4,750
Family Allowance	10	Allocations familiales	10	5,950	3,710	7,830
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	6,980	27,678	5,750
Taxable amount of dividends	12	Montant imposable des dividendes	12	2,130	16,393	1,750
Bond interest	13	Intérêts obligataires	13	4,080	7,688	4,630
Bank interest	14	Intérêts bancaires	14	16,330	60,833	14,810
Mortgage interest	15	Intérêts hypothécaires	15	750	1,758	220
Income from trusts	16	Revenus de fiducie	16	270	600	260
Annuity income	17	Revenus de rentes	17	570	297	700
Foreign investment income	18	Revenus de placements étrangers	18	120	405	380
Net rental income	19	Revenus nets de location	19	2,790	6,590	2,930
Taxable capital gains	20	Gains en capital imposables	20	800	26,655	800
RRSP income	21	Revenu d'un REER	21	780	5,430	1,460
Net business income	22	Revenus nets d'entreprise	22	1,510	6,939	1,420
Net professional income	23	Revenus nets de profession libérale	23	270	10,458	660
Net commission income	24	Revenus nets de commissions	24	390	645	460
Net farming income	25	Revenus nets d'agriculture	25	140	1,078	130
Net fishing income	26	Revenus nets de pêche	26			
Other income	27	Autres revenus	27	4,010	7,386	3,900
Total income assessed	28	Revenu total établi	28	34,210	690,238	39,110
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	4,710	6,068	12,830
RRSP contributions	30	Cotisations à un REER	30	7,080	17,414	7,470
Union and professional dues	31	Cotisations syndicales et professionnelles	31	9,370	3,096	13,810
Child care expenses	32	Frais de garde d'enfants	32	850	1,589	1,230
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	2,220	1,751	4,430
Other employment expenses	34	Autres dépenses d'emploi	34	70	398	420
Other deductions	35	Autres déductions	35	1,700	4,126	1,370
Capital gains deduction	36	Déduction pour gains en capital	36	740	22,536	500
Additional deductions	37	Déductions supplémentaires	37	460	3,622	190
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	15,460	60,600	21,270
Taxable income assessed	39	Revenu imposable établi	39	33,970	629,078	39,020
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	36,300	227,945	40,750
Age amount	41	Montant en raison de l'âge	41	8,290	28,068	5,880
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	4,700	20,824	6,480
Amounts for dependent children	43	Montants pour enfants à charge	43	4,330	3,459	4,610
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	18,330	7,158	25,540
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	19,310	8,365	26,130
Eligible pension income amount	46	Montant pour revenu de pensions	46	3,340	3,052	4,900
Disability amount	47	Montant pour personnes handicapées	47	480	1,973	950
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	3,550	2,504	3,490
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,810	5,732	1,020
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	2,110	3,404	2,120
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	36,300	53,105	40,750
Charitable donations	52	Dons de charité	52	8,030	1,605	11,270
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	7,260	352	10,350
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	36,300	53,457	40,750
Net federal tax	56	Impôt fédéral net	56	24,000	72,742	30,670
Net provincial tax	57	Impôt provincial net	57	60	38	350
Total tax payable	58	Total de l'impôt à payer	58	24,000	72,780	30,670
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	59	Impôt fédéral de base	59	640	898	830
Federal individual surtax	60	Surtaxe fédérale des particuliers	60	24,000	69,173	30,670
Minimum tax	61	Impôt minimum	61	23,870	3,670	30,600
Dividend tax credit	62	Crédit d'impôt pour dividendes	62	70	303	100
Child tax credit	63	Crédit d'impôt pour enfants	63	1,940	2,185	1,560
	64		64	4,600	4,058	4,470

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 5 (suite)
Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Quebec (continued) Québec (suite)										I t e m	P o s t e
Jonquière		Laval		Longueuil		Montréal		Québec			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
26,120		163,660		60,170		524,800		87,630		1	
11,730		56,490		25,790		256,070		42,610		2	
37,850		220,150		85,960		780,870		130,240		3	
	\$		\$		\$		\$		\$		
24,210	611,305	150,440	3,557,990	56,330	1,245,794	453,370	9,617,063	77,920	1,716,869	4	
480	7,739	7,970	88,342	2,280	17,403	15,240	169,617	2,720	14,877	5	
790	2,792	6,920	21,069	3,360	6,830	18,120	59,097	3,510	8,803	6	
4,600	20,071	28,220	116,836	10,540	43,397	157,400	654,360	26,530	112,466	7	
6,770	29,206	32,540	144,564	13,160	57,509	159,070	661,553	28,840	115,763	8	
3,660	45,419	18,190	185,851	7,140	64,927	80,290	665,179	16,300	159,561	9	
8,830	5,689	44,940	29,562	16,440	8,510	113,580	74,723	21,030	11,715	10	
6,890	38,620	40,520	191,622	17,980	84,522	135,570	652,144	20,900	89,413	11	
2,150	3,911	16,490	92,557	6,050	28,264	60,380	399,244	7,950	48,899	12	
3,850	4,055	35,000	53,846	12,010	16,017	113,920	284,149	19,060	44,879	13	
12,960	30,740	92,280	297,058	31,160	96,218	331,000	1,387,865	54,120	221,336	14	
400	1,200	3,470	24,862	820	1,768	11,540	101,023	1,050	4,882	15	
340	110	980	1,706	590	1,413	4,910	16,683	1,670	2,528	16	
1,130	4,008	4,790	17,249	1,620	6,634	23,240	117,425	4,010	18,632	17	
70	12	2,260	2,093	650	254	12,270	26,811	1,010	221	18	
2,850	25	16,120	624	6,380	2,672	90,490	72,129	10,280	13,837	19	
1,150	7,351	5,190	96,803	1,690	18,167	23,500	357,523	2,940	28,251	20	
1,120	8,307	7,720	46,796	2,830	14,471	22,160	125,708	3,910	15,575	21	
800	12,221	11,120	73,659	3,030	16,202	27,250	177,040	4,360	22,569	22	
150	6,294	3,130	109,224	1,410	46,512	17,070	493,700	2,230	76,162	23	
70	723	1,920	13,777	670	6,569	5,000	47,061	760	6,027	24	
		710	1,182	120	-133	630	-1,397	150	2,381	25	
5,430	9,513	24,730	47,371	10,030	20,058	88,700	263,815	14,300	42,238	26	
34,040	849,308	209,980	5,214,159	80,320	1,803,979	720,760	16,422,513	119,210	2,777,884	27	
										28	
11,590	17,979	51,410	78,342	20,820	30,194	141,130	196,678	33,720	51,293	29	
7,530	21,553	49,910	129,821	18,780	41,804	144,480	380,826	28,510	64,025	30	
14,130	5,445	68,010	25,297	28,180	9,787	201,660	68,271	38,710	13,828	31	
1,290	3,184	9,500	20,222	3,640	6,984	22,680	52,894	3,470	5,786	32	
4,160	5,611	28,480	33,219	9,900	10,038	95,500	92,602	13,970	8,214	33	
440	3,074	3,890	20,603	1,180	4,299	7,930	38,802	1,550	9,521	34	
1,520	5,706	8,960	59,348	4,040	22,257	27,910	134,437	5,040	15,792	35	
880	4,611	3,550	76,742	1,300	13,602	16,620	221,762	1,880	23,560	36	
440	535	1,520	6,772	350	1,145	12,340	118,594	2,000	12,166	37	
19,780	67,698	119,060	450,365	45,210	140,109	368,270	1,304,867	65,640	204,185	38	
33,900	780,837	208,700	4,796,397	79,880	1,672,738	715,550	15,143,410	117,650	2,572,835	39	
37,850	237,679	220,150	1,381,476	85,960	539,638	780,830	4,887,091	130,220	817,807	40	
4,600	15,587	28,860	97,762	10,860	36,769	161,550	546,875	26,680	90,358	41	
7,550	31,417	34,890	149,037	14,320	66,219	103,310	457,941	18,220	79,725	42	
7,650	5,745	34,240	27,189	9,440	6,387	81,870	64,782	13,850	9,790	43	
22,080	9,466	140,090	59,282	51,870	21,210	409,790	160,765	70,350	28,533	44	
22,970	11,875	140,670	69,775	53,610	25,603	425,190	191,881	73,180	34,704	45	
3,990	3,900	20,000	19,275	7,600	7,397	87,340	82,630	17,780	17,173	46	
570	2,257	2,350	9,960	840	3,463	15,450	63,400	2,240	9,443	47	
5,030	4,569	23,670	18,600	8,910	7,583	88,390	86,119	14,140	12,937	48	
1,430	3,774	5,250	14,676	1,730	4,327	16,040	44,694	3,690	12,198	49	
1,720	1,745	14,610	16,697	5,070	4,814	51,690	123,358	8,100	13,338	50	
37,850	55,744	220,150	316,793	85,960	122,951	780,840	1,140,493	130,220	191,357	51	
10,210	2,690	57,010	16,213	21,850	5,898	191,800	107,276	40,940	10,702	52	
		50	623			330	9,829	100	1,238	53	
9,610	611	50,990	4,094	19,370	1,413	174,880	30,934	36,110	2,885	54	
37,850	56,356	220,150	320,887	85,960	124,364	780,840	1,171,427	130,220	194,242	55	
26,120	104,889	163,660	651,528	60,170	214,381	524,800	1,987,665	87,630	336,751	56	
60	49	80	329	10	115	1,570	8,591	30	316	57	
26,120	104,939	163,660	651,857	60,170	214,496	524,800	1,996,256	87,630	337,068	58	
1,780	891	6,850	6,156	1,860	1,410	19,280	30,387	3,950	4,583	59	
26,120	100,067	163,660	621,286	60,170	204,779	524,820	1,891,639	87,630	320,129	60	
25,940	5,115	162,280	33,190	59,950	10,740	520,810	106,502	87,270	17,340	61	
		210	859	80	134	360	1,310	120	268	62	
1,740	520	15,530	12,332	5,710	3,765	57,630	53,200	7,760	6,516	63	
4,750	4,198	25,530	25,242	11,380	9,667	79,750	81,314	13,050	10,946	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Quebec (continued)			
			Québec (suite)			
			Sherbrooke		Trois-Rivières	
Item	Poste		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	40,160		22,650
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	18,320		12,890
Total number of returns	3	Nombre total de déclarations	3	58,480		35,540
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	35,350	\$ 743,106	\$ 19,780
Commissions	5	Commissions	5	1,870	11,654	2,490
Other employment income	6	Autres revenus d'emploi	6	1,730	3,876	3,729
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	11,550	48,368	7,860
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	11,200	48,475	7,750
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	5,140	39,249	3,580
Family Allowance	10	Allocations familiales	10	10,540	5,990	5,690
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	11,570	46,712	6,690
Taxable amount of dividends	12	Montant imposable des dividendes	12	5,970	33,277	2,290
Bond interest	13	Intérêts obligataires	13	7,110	11,702	5,960
Bank interest	14	Intérêts bancaires	14	25,010	94,955	14,650
Mortgage interest	15	Intérêts hypothécaires	15	830	3,714	410
Income from trusts	16	Revenus de fiducie	16	1,290	2,983	550
Annuity income	17	Revenus de rentes	17	1,920	7,394	660
Foreign investment income	18	Revenus de placements étrangers	18	660	454	280
Net rental income	19	Revenus nets de location	19	4,570	7,755	2,310
Taxable capital gains	20	Gains en capital imposables	20	2,040	18,980	550
RRSP income	21	Revenu d'un REER	21	1,670	9,801	1,020
Net business income	22	Revenus nets d'entreprise	22	2,480	24,300	1,130
Net professional income	23	Revenus nets de profession libérale	23	1,210	46,767	620
Net commission income	24	Revenus nets de commissions	24	320	7,660	90
Net farming income	25	Revenus nets d'agriculture	25	230	-664	240
Net fishing income	26	Revenus nets de pêche	26			
Other income	27	Autres revenus	27	8,230	18,278	3,420
Total income assessed	28	Revenu total établi	28	54,280	1,234,787	32,400
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	12,720	19,841	8,580
RRSP contributions	30	Cotisations à un REER	30	13,650	32,430	7,060
Union and professional dues	31	Cotisations syndicales et professionnelles	31	18,230	7,045	10,920
Child care expenses	32	Frais de garde d'enfants	32	1,850	3,215	860
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	7,190	7,839	3,490
Other employment expenses	34	Autres dépenses d'emploi	34	750	2,248	170
Other deductions	35	Autres déductions	35	2,910	6,782	1,400
Capital gains deduction	36	Déduction pour gains en capital	36	1,310	13,448	290
Additional deductions	37	Déductions supplémentaires	37	1,610	7,693	840
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	30,050	100,541	16,260
Taxable income assessed	39	Revenu imposable établi	39	53,530	1,136,466	31,800
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	58,480	366,861	35,540
Age amount	41	Montant en raison de l'âge	41	11,760	39,835	7,920
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	8,250	37,929	5,610
Amounts for dependent children	43	Montants pour enfants à charge	43	6,830	5,111	4,110
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	32,560	13,338	17,500
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	32,550	14,978	17,850
Eligible pension income amount	46	Montant pour revenu de pensions	46	5,660	5,431	3,420
Disability amount	47	Montant pour personnes handicapées	47	650	2,551	520
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	7,460	6,368	4,390
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,220	3,393	1,080
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	3,840	7,135	1,930
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	58,480	85,470	35,540
Charitable donations	52	Dons de charité	52	14,900	8,762	7,480
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	14,120	2,250	6,960
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	58,480	87,720	35,540
Net federal tax	56	Impôt fédéral net	56	40,160	142,165	22,650
Net provincial tax	57	Impôt provincial net	57	50	20	90
Total tax payable	58	Total de l'impôt à payer	58	40,160	142,185	22,650
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	1,770	1,893	870
Basic federal tax	60	Impôt fédéral de base	60	40,160	135,281	22,650
Federal individual surtax	61	Surcharge fédérale des particuliers	61	39,860	7,206	22,590
Minimum tax	62	Impôt minimum	62			
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	5,800	4,433	2,140
Child tax credit	64	Crédit d'impôt pour enfants	64	6,210	5,577	3,300

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Quebec (concluded) Québec (fin)		Ontario Ontario								I t e m	P o s t e
Total		Barrie		Belleville		Brampton		Brantford			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
3,376,070		36,500		23,320		123,390		43,710		1	
1,434,770		12,030		9,640		31,980		17,050		2	
4,810,840		48,530		32,970		155,370		60,760		3	
	\$		\$		\$		\$		\$		
3,088,880	69,877,757	33,950	839,369	20,270	486,217	125,230	3,507,290	40,200	927,755	4	
109,050	1,213,005	2,030	28,575	460	9,098	4,370	51,655	1,350	15,222	5	
131,130	403,360	1,290	7,741	720	4,175	7,720	30,828	2,780	7,256	6	
719,110	2,997,495	6,600	27,612	7,610	31,279	8,470	31,401	10,640	46,323	7	
806,740	3,405,997	8,190	39,090	8,380	36,287	11,240	45,575	11,960	53,217	8	
399,560	3,576,810	5,620	55,867	5,900	61,098	6,300	63,871	7,200	52,884	9	
1,008,030	669,687	10,460	7,445	5,830	4,019	34,390	23,545	12,600	8,823	10	
996,520	4,818,338	6,540	31,616	4,970	24,051	24,890	123,142	11,040	54,572	11	
347,510	2,148,740	3,840	28,456	3,250	18,775	8,950	46,001	4,350	18,928	12	
616,250	1,187,361	7,760	11,984	5,440	6,988	20,280	16,444	10,120	14,496	13	
1,965,850	6,659,181	19,790	55,561	15,190	50,110	56,410	102,764	25,880	81,295	14	
51,910	358,830	1,350	6,254	580	3,812	1,760	18,355	1,190	5,840	15	
36,680	70,217	150	381			610	1,099	190	1,837	16	
110,420	490,891	1,450	4,922	1,510	3,490	1,540	5,820	2,190	6,740	17	
45,860	76,840	800	492	910	586	1,300	1,124	640	1,437	18	
366,450	153,457	3,200	-14,152	2,480	-2,058	12,030	-45,193	2,900	-1,591	19	
135,100	2,068,462	1,600	15,973	1,240	10,523	3,510	41,964	1,870	15,040	20	
144,580	831,966	1,800	8,817	900	5,296	5,790	31,547	1,790	9,572	21	
219,530	1,511,714	3,720	10,589	1,210	1,873	10,930	46,845	2,940	16,380	22	
72,500	2,705,159	480	39,907	490	20,736	1,900	65,438	620	26,080	23	
35,660	330,004	170	3,396	250	5,202	1,720	13,874	500	5,616	24	
60,530	342,456	50	-574	190	419	340	1,722	350	-262	25	
2,640	23,187									26	
522,690	1,387,403	6,380	20,118	4,950	22,735	14,210	50,401	8,530	23,923	27	
4,484,040	107,308,321	47,330	1,229,440	31,940	804,709	151,000	4,275,513	58,710	1,391,383	28	
1,082,520	1,591,196	7,700	14,592	6,190	12,060	28,880	57,122	8,180	14,869	29	
1,064,700	2,711,792	11,750	36,716	8,320	29,464	40,710	114,976	13,490	40,740	30	
1,431,480	520,597	9,390	3,453	7,910	3,009	40,480	15,588	13,330	4,158	31	
161,930	345,884	1,850	4,067	370	812	8,560	24,648	1,260	2,390	32	
517,640	508,031	8,780	11,756	5,960	2,170	19,680	33,404	11,090	4,159	33	
76,220	339,961	1,540	10,673	1,180	5,643	4,460	24,057	860	4,216	34	
194,580	840,141	2,680	7,874	1,540	5,106	6,130	30,164	3,600	17,183	35	
94,870	1,594,985	1,450	12,012	780	8,430	1,860	24,176	1,380	11,918	36	
107,680	568,120	290	883	390	1,141	760	4,461	490	2,148	37	
2,479,750	9,020,708	25,420	102,027	17,970	67,834	86,120	328,596	33,100	101,782	38	
4,454,080	98,470,804	46,950	1,132,246	31,850	736,338	150,560	3,946,998	58,370	1,293,207	39	
4,810,620	30,182,577	48,530	304,147	32,970	207,020	155,370	974,051	60,760	381,527	40	
730,350	2,473,133	6,650	22,497	7,730	26,165	9,640	32,664	10,840	36,702	41	
800,660	3,548,182	7,250	31,253	4,450	21,201	19,320	87,158	9,530	41,630	42	
757,560	603,194	8,810	6,836	5,090	3,795	30,180	24,934	9,390	8,384	43	
2,863,490	1,182,673	31,660	13,992	18,720	7,905	118,460	56,037	36,450	15,175	44	
2,878,300	1,371,863	31,550	16,578	18,690	9,164	119,150	67,581	38,060	18,122	45	
429,860	408,349	6,000	5,898	6,210	5,951	6,460	6,149	7,440	7,171	46	
72,470	299,627	470	1,948	800	3,286	2,010	8,495	1,430	5,872	47	
494,330	430,321	5,460	5,345	3,220	3,291	15,820	14,574	5,000	6,035	48	
113,790	319,846	1,090	2,735	900	2,566	1,660	4,897	1,750	4,917	49	
276,850	405,635	2,490	4,859	2,050	4,128	4,480	7,289	2,820	3,834	50	
4,810,630	7,006,618	48,530	70,712	32,970	50,045	155,370	218,497	60,760	89,963	51	
1,273,820	440,824	15,600	8,406	10,820	7,374	41,640	21,383	17,510	12,061	52	
1,630	16,478							110	26	53	
1,140,340	113,761	14,090	2,172	9,840	1,937	37,950	5,532	16,360	3,189	54	
4,810,630	7,120,379	48,530	72,884	32,970	51,982	155,370	224,029	60,760	93,152	55	
3,376,070	13,071,080	36,500	160,342	23,320	98,786	123,390	587,529	43,710	170,784	56	
7,270	23,555	32,980	80,609	20,970	48,576	114,400	293,756	39,570	85,499	57	
3,376,070	13,094,635	36,500	240,951	23,320	147,363	123,390	881,285	43,710	256,282	58	
148,610	151,076	1,790	1,624	900	815	7,890	5,401	1,530	1,486	59	
3,376,340	12,449,689	36,500	152,060	23,320	93,450	123,390	557,816	43,710	162,168	60	
3,351,160	677,725	36,420	8,276	23,150	5,097	122,430	30,186	43,320	8,755	61	
3,600	12,800	170	530	110	233	60	209	30	69	62	
329,150	286,307	3,720	3,792	3,250	2,501	8,560	6,129	4,150	2,520	63	
610,500	596,704	5,190	5,600	3,620	3,685	15,530	15,333	7,630	6,662	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Ontario (continued)			
			Ontario (Suite)			
			Burlington		Cambridge	
Item		Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	72,610	53,520	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	17,940	16,850	
Total number of returns	3	Nombre total de déclarations	3	90,560	70,370	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	67,690	51,030	1,343,534
Commissions	5	Commissions	5	4,410	1,820	17,782
Other employment income	6	Autres revenus d'emploi	6	3,410	16,265	6,083
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	12,390	50,971	37,918
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	15,370	67,490	50,903
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	11,260	132,561	43,681
Family Allowance	10	Allocations familiales	10	17,680	12,978	11,600
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	11,710	54,161	47,201
Taxable amount of dividends	12	Montant imposable des dividendes	12	10,860	70,644	34,824
Bond interest	13	Intérêts obligataires	13	16,850	23,719	12,060
Bank interest	14	Intérêts bancaires	14	44,230	124,063	68,219
Mortgage interest	15	Intérêts hypothécaires	15	2,420	16,568	1,560
Income from trusts	16	Revenus de fiducie	16	590	779	185
Annuity income	17	Revenus de rentes	17	3,230	14,481	6,323
Foreign investment income	18	Revenus de placements étrangers	18	2,530	4,759	530
Net rental income	19	Revenus nets de location	19	4,310	-13,760	793
Taxable capital gains	20	Gains en capital imposables	20	4,020	38,411	26,432
RRSP income	21	Revenu d'un REER	21	4,570	34,094	10,918
Net business income	22	Revenus nets d'entreprise	22	4,100	16,172	3,740
Net professional income	23	Revenus nets de profession libérale	23	1,880	75,895	29,569
Net commission income	24	Revenus nets de commissions	24	580	6,138	5346
Net farming income	25	Revenus nets d'agriculture	25	70	77	1,613
Net fishing income	26	Revenus nets de pêche	26			
Other income	27	Autres revenus	27	13,050	50,431	12,849
Total income assessed	28	Revenu total établi	28	89,140	2,934,251	1,795,200
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	18,630	34,781	20,643
RRSP contributions	30	Cotisations à un REER	30	29,790	102,151	45,690
Union and professional dues	31	Cotisations syndicales et professionnelles	31	20,300	7,342	5,794
Child care expenses	32	Frais de garde d'enfants	32	3,820	9,847	2,020
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	20,330	26,402	10,300
Other employment expenses	34	Autres dépenses d'emploi	34	3,550	23,136	1,690
Other deductions	35	Autres déductions	35	5,500	35,711	3,370
Capital gains deduction	36	Déduction pour gains en capital	36	2,600	25,715	1,750
Additional deductions	37	Déductions supplémentaires	37	1,100	3,666	350
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	56,330	268,752	38,660
Taxable income assessed	39	Revenu imposable établi	39	88,650	2,666,384	1,676,316
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	90,560	568,328	70,370
Age amount	41	Montant en raison de l'âge	41	12,800	43,337	9,400
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	9,740	40,498	10,340
Amounts for dependent children	43	Montants pour enfants à charge	43	15,410	13,284	13,550
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	63,140	29,896	48,840
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	62,450	35,543	48,230
Eligible pension income amount	46	Montant pour revenu de pensions	46	11,920	11,402	6,800
Disability amount	47	Montant pour personnes handicapées	47	1,990	8,069	7,320
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	11,490	12,812	7,320
Amounts transferred from spouse	49	Montants transférés du conjoint	49	2,630	6,115	2,500
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	4,550	9,738	3,200
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	90,560	132,429	70,370
Charitable donations	52	Dons de charité	52	32,210	23,239	24,120
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	20	77	10
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	30,130	6,165	22,870
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	90,560	138,594	70,370
Net federal tax	56	Impôt fédéral net	56	72,610	426,675	53,520
Net provincial tax	57	Impôt provincial net	57	67,290	215,236	48,150
Total tax payable	58	Total de l'impôt à payer	58	72,610	641,911	53,520
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	59	Impôt fédéral de base	59	6,660	6,145	2,830
Federal individual surtax	60	Surtaxe fédérale des particuliers	60	72,610	403,877	53,520
Minimum tax	61	Impôt minimum	61	72,200	23,360	52,840
Dividend tax credit	62	Crédit d'impôt pour dividendes	62	100	180	10
Child tax credit	63	Crédit d'impôt pour enfants	63	10,420	9,413	4,590
	64		64	6,160	6,325	8,450

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
Chatham		Cornwall		Gloucester		Guelph		Hamilton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
24,970		24,760		64,190		48,990		162,950		1	
9,370		12,160		16,870		15,370		64,850		2	
34,340		36,920		81,060		64,360		227,800		3	
	\$		\$		\$		\$		\$		
23,450	514,719	22,530	518,053	64,170	2,020,951	45,090	1,154,743	150,780	3,620,128	4	
840	11,238	840	5,930	2,340	37,533	980	14,151	4,180	56,050	5	
860	2,425	510	1,977	1,680	4,197	2,650	7,652	7,580	21,610	6	
5,550	23,803	6,140	25,291	5,380	22,301	9,700	40,819	38,960	160,683	7	
7,400	31,868	8,130	37,510	7,390	28,703	11,340	51,053	46,460	218,649	8	
4,400	34,570	3,500	39,730	6,680	88,690	6,820	57,402	31,660	264,176	9	
8,190	5,901	8,000	5,460	19,940	12,961	11,150	8,065	41,180	27,885	10	
6,350	22,384	7,780	31,262	8,220	34,297	7,420	31,798	38,640	172,602	11	
2,590	8,812	1,690	11,432	6,010	18,365	5,320	19,319	15,560	62,973	12	
4,710	6,935	4,980	7,342	16,820	15,277	12,050	16,314	33,490	48,632	13	
16,230	52,368	13,470	29,609	32,440	52,646	29,060	98,462	97,750	277,391	14	
480	2,665	250	2,213	800	6,151	1,410	9,797	3,380	26,592	15	
180	89	50	30	510	441	190	1,779	450	638	16	
780	1,875	750	2,714	1,100	3,837	1,790	5,752	6,530	20,266	17	
190	495	210	163	990	131	1,380	692	3,200	3,007	18	
1,650	3,886	2,570	98	3,970	-9,845	4,840	3,135	9,670	-6,760	19	
1,640	10,225	610	8,953	2,450	19,160	2,490	22,410	5,080	43,324	20	
1,700	14,289	1,080	6,388	2,430	14,736	2,860	16,105	9,750	50,098	21	
1,740	2,824	1,400	4,605	4,010	16,008	3,840	18,014	8,440	33,445	22	
180	27,387	140	15,911	1,650	48,102	1,180	37,902	2,740	110,791	23	
330	3,343	70	1,077	620	4,375	340	7,059	1,460	13,902	24	
920	-33	70	-249	220	-838	430	-1,500	470	1,677	25	
6,590	17,726	3,770	9,764	8,640	21,368	8,720	24,477	30,120	75,696	27	
32,920	799,795	34,690	765,261	79,020	2,459,546	61,930	1,645,400	216,120	5,303,454	28	
6,380	10,951	5,750	10,453	30,450	74,329	13,390	27,581	38,580	59,223	29	
7,400	21,324	6,850	18,700	25,770	71,017	16,580	49,758	51,250	141,191	30	
9,050	2,911	9,400	3,196	24,900	8,582	15,580	5,325	56,990	20,736	31	
1,200	1,925	530	1,517	5,380	17,453	2,460	4,437	4,420	10,038	32	
5,140	1,205	5,550	2,226	17,590	9,939	12,390	7,415	32,270	19,164	33	
920	4,357	500	2,835	2,680	11,344	1,900	7,306	4,130	22,800	34	
2,240	5,950	1,910	5,134	4,650	17,251	3,800	11,904	10,620	41,090	35	
1,500	9,889	550	8,488	1,750	12,056	1,760	15,958	3,670	24,752	36	
200	640	80	123	430	2,408	820	2,023	1,980	10,647	37	
18,110	59,153	17,320	52,671	53,490	224,378	36,480	131,707	116,510	349,641	38	
32,760	739,772	34,430	712,380	78,810	2,233,099	61,710	1,515,182	215,120	4,961,457	39	
34,340	215,509	36,920	231,851	81,060	507,596	64,360	404,042	227,800	1,427,926	40	
5,650	19,120	6,350	21,518	5,670	19,208	9,840	33,315	39,830	134,904	41	
5,130	21,252	6,490	28,214	10,330	44,787	7,920	31,134	32,540	139,077	42	
7,150	5,911	6,010	4,810	17,490	13,255	8,940	7,398	34,290	27,942	43	
21,150	8,719	20,270	8,404	61,970	30,375	42,020	18,482	135,940	58,560	44	
22,290	10,479	21,170	10,111	62,380	37,532	42,660	22,422	140,970	71,480	45	
4,720	4,429	3,790	3,679	6,450	6,333	7,530	7,319	32,960	31,912	46	
820	3,488	850	3,533	980	4,023	1,280	5,252	6,780	28,015	47	
4,360	5,369	3,110	3,559	11,960	13,297	9,720	12,839	21,230	24,958	48	
850	2,060	1,050	2,723	1,010	2,840	1,780	4,629	7,620	22,179	49	
980	1,358	1,230	1,299	2,540	3,455	3,270	3,535	8,800	17,499	50	
34,340	50,592	36,920	54,355	81,060	116,088	64,360	93,532	227,800	337,292	51	
11,360	7,611	10,820	4,408	32,100	10,754	20,210	13,118	73,230	39,060	52	
10,560	1,977	9,640	1,095	28,250	2,629	19,180	113	40	1,893	53	
							3,452	69,470	10,541	54	
34,340	52,569	36,920	55,450	81,060	118,717	64,360	96,984	227,800	347,833	55	
24,970	98,471	24,760	92,007	64,190	350,338	48,990	216,477	162,950	675,055	56	
22,530	49,236	21,900	46,151	58,840	174,989	43,870	108,205	147,160	338,402	57	
24,970	147,708	24,760	138,157	64,190	525,327	48,990	324,681	162,950	1,013,458	58	
1,350	1,166	990	1,210	5,960	3,918	2,390	2,404	6,540	7,212	59	
24,970	93,412	24,760	87,398	64,190	332,329	48,990	205,272	162,950	640,775	60	
24,790	5,105	24,500	4,750	63,450	17,715	48,740	11,302	161,740	34,901	61	
		110	272	140	274	40	184	110	134	62	
2,270	1,174	1,690	1,523	5,640	2,445	5,280	2,573	15,110	8,388	63	
4,720	5,248	4,840	4,928	8,050	8,609	6,880	7,119	24,010	25,251	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

		Poste	Ontario (continued)			
			Ontario (suite)			
			Kingston		Kitchener and/et Waterloo	
Item			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	54,060	128,080	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	21,470	39,530	
Total number of returns	3	Nombre total de déclarations	3	75,530	167,610	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	49,710	1,326,054	121,070
Commissions	5	Commissions	5	2,500	32,122	81,288
Other employment income	6	Autres revenus d'emploi	6	2,260	16,794	27,807
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	12,220	48,963	23,930
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	13,800	64,246	27,790
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	9,630	109,107	17,520
Family Allowance	10	Allocations familiales	10	16,130	10,197	34,240
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	8,150	41,241	28,180
Taxable amount of dividends	12	Montant imposable des dividendes	12	5,750	28,915	15,520
Bond interest	13	Intérêts obligataires	13	14,880	23,008	31,030
Bank interest	14	Intérêts bancaires	14	31,480	99,174	77,270
Mortgage interest	15	Intérêts hypothécaires	15	1,650	9,012	3,010
Income from trusts	16	Revenus de fiducie	16	180	559	1,130
Annuity income	17	Revenus de rentes	17	1,910	8,275	7,210
Foreign investment income	18	Revenus de placements étrangers	18	2,170	1,517	5,140
Net rental income	19	Revenus nets de location	19	3,960	-3,121	9,250
Taxable capital gains	20	Gains en capital imposables	20	2,770	17,406	7,370
RRSP income	21	Revenu d'un REER	21	2,210	14,708	7,230
Net business income	22	Revenus nets d'entreprise	22	3,600	20,163	8,370
Net professional income	23	Revenus nets de profession libérale	23	1,560	74,522	2,940
Net commission income	24	Revenus nets de commissions	24	590	3,720	1,670
Net farming income	25	Revenus nets d'agriculture	25	130	-363	410
Net fishing income	26	Revenus nets de pêche	26			
Other income	27	Autres revenus	27	12,750	43,361	27,570
Total income assessed	28	Revenu total établi	28	71,710	1,989,578	163,120
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	19,090	39,975	30,750
RRSP contributions	30	Cotisations à un REER	30	17,500	50,227	45,560
Union and professional dues	31	Cotisations syndicales et professionnelles	31	20,800	7,312	41,400
Child care expenses	32	Frais de garde d'enfants	32	2,320	3,940	5,750
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	12,820	6,495	32,340
Other employment expenses	34	Autres dépenses d'emploi	34	1,530	8,770	4,640
Other deductions	35	Autres déductions	35	3,300	12,174	8,950
Capital gains deduction	36	Déduction pour gains en capital	36	2,060	13,183	5,080
Additional deductions	37	Déductions supplémentaires	37	890	1,932	2,350
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	42,120	144,008	96,440
Taxable income assessed	39	Revenu imposable établi	39	71,440	1,847,074	162,430
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	75,530	473,823	167,560
Age amount	41	Montant en raison de l'âge	41	12,660	42,876	24,870
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	10,040	43,841	21,040
Amounts for dependent children	43	Montants pour enfants à charge	43	11,870	9,134	28,150
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	47,310	20,579	111,980
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	47,190	25,241	113,870
Eligible pension income amount	46	Montant pour revenu de pensions	46	9,600	9,482	17,920
Disability amount	47	Montant pour personnes handicapées	47	1,780	8,104	3,850
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	8,990	13,107	23,950
Amounts transferred from spouse	49	Montants transférés du conjoint	49	2,200	5,450	2,640
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	2,600	5,305	8,530
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	75,530	111,650	167,560
Charitable donations	52	Dons de charité	52	27,420	15,372	63,820
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	20	72	60
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	24,960	3,998	59,800
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	75,530	115,648	167,560
Net federal tax	56	Impôt fédéral net	56	54,060	277,831	128,080
Net provincial tax	57	Impôt provincial net	57	49,550	140,121	115,730
Total tax payable	58	Total de l'impôt à payer	58	54,060	417,952	128,080
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	4,240	5,095	6,880
Basic federal tax	60	Impôt fédéral de base	60	54,060	263,165	128,080
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	53,660	15,206	126,890
Minimum tax	62	Impôt minimum	62	110	109	140
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	5,410	3,852	15,040
Child tax credit	64	Crédit d'impôt pour enfants	64	7,230	6,562	17,300

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
London		Markham		Mississauga		Nepean		Niagara Falls			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
156,180		98,560		248,500		57,610		39,050		1	
54,060		30,380		73,360		14,710		17,080		2	
210,240		128,940		321,860		72,320		56,130		3	
	\$		\$		\$		\$		\$		
147,900	3,632,208	95,500	3,205,958	253,540	7,224,808	56,780	1,654,403	38,130	842,870	4	
6,910	85,439	4,350	106,257	12,250	199,527	2,320	22,893	1,610	20,110	5	
7,400	26,192	6,540	28,879	13,570	56,329	2,070	4,408	2,040	10,824	6	
30,100	127,931	10,260	40,822	24,290	98,697	6,470	27,150	8,340	36,036	7	
35,410	164,832	10,120	47,569	29,740	138,875	9,880	44,153	10,180	49,281	8	
23,460	248,892	6,550	83,995	19,460	224,461	7,870	144,099	7,240	65,589	9	
40,450	30,136	27,240	18,889	72,150	49,970	13,780	9,446	10,470	6,751	10	
27,360	122,218	14,480	64,384	47,200	228,533	6,740	30,320	10,090	40,678	11	
20,600	98,089	14,890	103,297	24,020	134,047	8,420	25,969	3,340	9,897	12	
34,080	42,081	22,110	38,142	43,180	60,778	14,920	20,890	10,860	11,524	13	
99,340	290,737	68,820	227,205	138,750	289,255	33,060	87,745	25,700	75,895	14	
3,820	21,039	5,030	44,504	6,150	44,191	1,830	14,050	590	8,923	15	
1,150	1,086	440	1,824	2,100	2,879	590	682	340	745	16	
8,210	27,631	2,360	8,495	4,190	18,861	1,170	7,190	1,150	4,525	17	
5,940	5,795	4,260	9,560	6,330	8,119	1,740	2,848	770	258	18	
9,250	-5,733	13,430	-68,903	25,330	-106,510	4,650	-21,622	1,980	2,788	19	
10,360	96,473	5,480	78,922	8,730	108,878	4,070	49,472	1,290	10,998	20	
9,790	60,300	5,650	39,206	15,270	104,324	2,720	21,325	1,650	6,795	21	
9,550	25,217	12,060	-3,972	21,570	93,587	3,370	14,262	2,130	11,417	22	
4,390	186,264	5,120	254,804	5,490	236,078	2,380	88,938	920	22,390	23	
2,030	16,438	1,590	23,203	4,100	23,935	260	4,273	170	1,009	24	
850	3,931	450	-3,324	650	-1,273	250	-478	60	909	25	
10										26	
29,150	85,484	15,380	38,690	34,470	106,554	9,720	39,664	6,790	10,534	27	
201,590	5,392,679	124,650	4,388,407	310,960	9,344,901	70,280	2,292,079	54,010	1,250,745	28	
42,650	79,361	22,020	50,611	59,170	104,577	21,140	48,832	7,200	13,322	29	
56,030	162,659	44,780	178,518	90,040	287,455	23,980	78,801	11,460	31,842	30	
60,860	21,078	24,310	8,920	74,060	26,603	22,350	7,847	12,570	4,326	31	
8,920	22,727	10,500	32,758	16,590	53,709	3,280	8,498	790	1,796	32	
38,330	31,609	27,610	78,315	50,110	80,448	16,400	9,151	9,350	4,605	33	
5,280	23,072	5,160	42,355	11,400	67,222	1,670	8,741	1,000	3,694	34	
12,240	43,042	4,890	40,264	16,200	87,008	2,960	7,771	2,760	7,731	35	
7,380	62,722	3,470	48,041	5,650	57,680	2,910	24,192	920	8,899	36	
1,260	6,869	1,330	13,855	2,060	10,682	870	2,844	720	1,924	37	
123,230	453,139	75,980	493,638	182,990	775,383	45,400	196,676	28,110	78,140	38	
200,770	4,944,055	123,270	3,927,904	308,160	8,602,648	70,180	2,092,480	53,800	1,173,141	39	
210,240	1,318,841	128,810	806,376	321,770	2,013,922	72,320	454,010	56,130	352,490	40	
30,960	104,872	10,970	37,169	26,410	89,451	6,940	23,420	8,740	29,606	41	
27,130	116,314	14,730	62,270	46,780	211,892	8,770	39,665	7,980	34,663	42	
33,950	29,393	23,620	19,542	62,300	51,116	11,580	9,473	7,980	6,521	43	
137,870	58,819	94,010	44,769	236,060	108,790	52,900	24,459	33,480	13,263	44	
140,150	71,189	86,510	48,449	234,640	129,895	53,540	29,669	35,440	16,421	45	
24,970	24,148	7,110	6,866	20,160	19,595	8,070	7,836	7,470	7,168	46	
5,290	22,062	1,640	6,741	4,870	19,814	1,650	6,807	2,310	9,492	47	
26,670	35,000	21,110	29,209	38,710	46,007	12,460	13,603	4,500	6,625	48	
6,040	17,282	2,880	6,232	4,810	11,548	1,270	2,703	1,860	5,433	49	
9,020	17,095	9,040	11,875	12,470	19,659	3,480	5,976	3,290	4,829	50	
210,240	308,535	128,940	183,876	321,770	463,313	72,320	105,017	56,130	82,679	51	
72,430	41,079	45,140	36,775	90,430	44,361	30,870	16,435	17,270	9,831	52	
50	1,253	30	10	50	5	20	31			53	
67,800	10,984	42,610	9,835	82,500	11,319	28,570	4,269	15,830	2,536	54	
210,240	319,519	128,940	193,710	321,770	474,632	72,320	109,286	56,130	85,215	55	
156,180	703,363	98,560	680,891	248,500	1,350,056	57,610	338,914	38,950	152,409	56	
139,890	353,272	90,120	344,764	226,900	680,839	52,860	170,544	33,760	76,872	57	
156,180	1,056,635	98,560	1,025,655	248,500	2,030,895	57,610	509,458	39,050	229,281	58	
7,770	8,723	10,160	9,563	17,290	13,680	5,750	5,850	1,380	1,213	59	
156,180	667,459	98,560	641,076	248,500	1,281,227	57,670	321,981	39,250	148,462	60	
154,500	37,644	98,100	40,448	246,830	74,802	57,150	18,414	38,480	8,040	61	
270	916	100	559	150	818	180	648	30	40	62	
20,200	13,067	14,510	13,765	23,340	17,860	8,130	3,458	3,140	1,318	63	
23,030	23,637	10,300	9,806	30,610	29,201	5,260	4,918	6,230	5,506	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		North Bay		Oakville	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	29,780		66,120	
Number of non-taxable returns	2	13,260		14,330	
Total number of returns	3	43,040		80,460	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4	29,480	659,044	61,430	2,235,104
Commissions	5	870	10,882	3,330	102,017
Other employment income	6	1,590	5,696	2,160	16,440
Old Age Security pension	7	4,930	20,738	9,150	38,290
CPP or QPP benefits	8	7,320	33,510	11,570	56,641
Other pensions or superannuation	9	4,570	57,247	8,650	127,592
Family Allowance	10	9,040	6,376	19,330	13,369
Unemployment Insurance benefits	11	6,210	27,335	8,790	38,585
Taxable amount of dividends	12	3,010	10,664	11,080	64,945
Bond interest	13	6,390	6,249	17,030	21,897
Bank interest	14	16,810	37,585	42,910	108,695
Mortgage interest	15	410	3,132	2,560	22,842
Income from trusts	16	50	12	540	1,613
Annuity income	17	950	4,064	2,760	14,985
Foreign investment income	18	1,040	372	2,550	3,248
Net rental income	19	2,500	-6,121	4,610	-7,790
Taxable capital gains	20	1,730	15,112	4,670	51,339
RRSP income	21	1,560	9,194	3,420	21,865
Net business income	22	2,630	13,278	4,240	15,183
Net professional income	23	660	31,226	2,120	104,341
Net commission income	24	210	1,476	710	12,015
Net farming income	25	40	-64	200	162
Net fishing income	26				
Other income	27	5,950	9,236	13,860	77,122
Total income assessed	28	40,290	956,244	79,430	3,140,497
Deductions	Déductions				
RPP contributions	29	9,390	20,510	16,330	35,014
RRSP contributions	30	9,550	24,951	29,490	112,389
Union and professional dues	31	9,310	3,156	18,010	6,062
Child care expenses	32	1,340	2,678	4,700	18,341
Carrying charges and interest expenses	33	6,290	6,382	20,960	29,190
Other employment expenses	34	1,000	4,085	4,080	26,871
Other deductions	35	1,980	5,832	3,930	21,981
Capital gains deduction	36	1,190	11,037	3,210	31,110
Additional deductions	37	480	867	1,700	9,230
Total deductions (Items 29 to 37)	38	22,410	79,498	54,270	290,188
Taxable income assessed	39	39,960	879,943	79,120	2,851,157
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40	42,870	269,235	80,460	504,894
Age amount	41	4,930	16,695	9,460	32,044
Married or equivalent amount	42	6,390	27,669	11,250	49,678
Amounts for dependent children	43	7,360	5,523	17,030	14,098
CPP or QPP contributions	44	25,440	10,760	58,360	29,869
Unemployment Insurance premiums	45	27,650	13,319	56,910	34,864
Eligible pension income amount	46	4,660	4,574	9,470	9,174
Disability amount	47	910	3,731	2,310	8,767
Tuition fees and education amount	48	5,570	5,495	11,740	12,721
Amounts transferred from spouse	49	1,030	3,018	2,300	6,111
Allowable portion of medical expenses	50	1,220	713	4,360	10,303
Total tax credits on above amounts	51	43,040	61,303	80,460	121,122
Charitable donations	52	9,220	5,496	30,740	15,270
Gifts to Canada or a province	53	100	26		
Total tax credits on donations	54	8,280	1,422	28,270	3,894
Total non-refundable tax credits	55	43,040	62,726	80,460	125,016
Net federal tax	56	29,780	119,091	66,120	508,016
Net provincial tax	57	26,820	59,636	62,250	258,518
Total tax payable	58	29,780	178,727	66,120	766,534
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	29,780	113,087	66,120	479,374
Federal individual surtax	61	29,550	6,109	65,950	30,334
Minimum tax	62	30	123	30	137
Dividend tax credit	63	2,950	1,420	10,890	8,653
Child tax credit	64	5,680	5,493	5,420	6,307

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
Oshawa		Ottawa		Peterborough		St. Catharines		Sarnia			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
71,480		192,970		42,690		72,350		33,900		1	
21,220		61,310		15,660		21,090		12,190		2	
92,700		254,280		58,350		93,430		46,080		3	
	\$		\$		\$		\$		\$		
66,190	1,827,495	167,840	4,754,145	37,190	858,812	62,750	1,640,878	31,680	858,923	4	
1,810	29,201	5,950	81,402	650	11,914	1,710	15,395	1,300	6,802	5	
9,000	23,011	6,700	24,253	2,050	8,610	3,620	11,219	1,960	7,651	6	
12,480	51,485	44,440	187,488	10,780	45,556	18,040	75,171	6,610	27,787	7	
14,630	65,354	50,880	230,792	14,160	66,011	23,190	103,082	8,220	38,910	8	
9,920	97,906	40,600	646,380	9,500	100,415	15,510	170,034	5,610	70,498	9	
21,660	14,612	39,680	27,034	10,980	7,497	17,410	12,480	9,150	6,308	10	
17,270	72,549	26,870	116,258	8,630	38,510	17,120	62,442	7,370	25,619	11	
5,180	27,057	25,630	146,405	5,990	33,760	8,360	43,153	4,700	19,739	12	
13,880	21,378	50,390	105,382	9,100	13,897	15,290	20,954	7,840	12,454	13	
35,480	103,974	117,940	399,522	25,720	88,564	44,630	130,281	21,340	65,321	14	
1,440	11,577	7,180	52,103	1,300	10,141	1,990	12,027	590	2,131	15	
230	427	1,910	3,075	460	44	410	174	130	24	16	
1,540	5,772	10,970	59,571	3,080	10,901	3,080	9,355	1,990	7,344	17	
1,450	863	6,570	13,842	1,220	3,098	2,190	2,436	1,520	1,073	18	
5,870	-9,624	15,390	-21,280	3,140	5,316	5,480	3,944	1,660	860	19	
2,690	26,839	12,570	140,298	2,010	25,468	3,550	29,474	1,590	11,582	20	
3,150	16,939	9,100	66,874	2,400	15,510	2,990	12,847	2,250	17,557	21	
4,120	20,723	12,210	68,296	2,670	15,838	4,830	25,185	2,010	14,933	22	
1,080	45,063	9,470	321,935	730	43,832	910	57,604	590	43,478	23	
350	8,884	1,390	13,950	250	3,053	730	5,738	280	4,184	24	
30	-179	700	-2,516	500	-315	330	3,558	260	-32	25	
		60	3,218							26	
13,170	40,943	36,920	134,597	9,540	26,579	15,650	43,412	8,780	24,839	27	
89,670	2,502,250	243,050	7,573,023	56,070	1,433,011	90,520	2,490,844	44,580	1,267,988	28	
18,210	29,912	72,590	168,185	9,190	18,223	15,860	27,127	7,790	13,974	29	
19,260	53,986	70,220	230,185	12,890	37,846	24,580	74,208	12,560	34,587	30	
29,210	10,868	67,950	23,960	14,920	5,390	25,210	9,358	13,480	4,918	31	
3,910	9,213	6,680	15,771	1,720	3,727	2,140	7,128	1,230	3,039	32	
14,590	14,533	58,710	39,406	9,570	5,332	16,970	10,255	8,740	4,310	33	
2,110	11,070	4,060	19,790	1,160	4,666	1,560	7,786	1,330	6,798	34	
3,990	24,837	13,110	66,392	1,620	8,147	3,920	12,722	2,790	13,718	35	
1,470	15,329	9,030	77,918	1,330	18,427	2,720	22,600	1,130	9,585	36	
500	2,720	2,470	15,985	250	2,068	1,110	3,352	460	2,890	37	
51,570	172,467	150,600	657,591	29,040	103,825	50,500	174,537	26,380	93,819	38	
89,480	2,337,758	242,020	6,903,512	55,830	1,328,465	90,190	2,315,567	44,450	1,171,553	39	
92,700	581,697	254,280	1,592,173	58,350	366,457	93,430	585,732	46,080	288,835	40	
12,510	42,368	45,610	154,464	10,870	36,820	18,440	62,446	6,690	22,656	41	
15,450	67,026	31,490	140,607	8,460	33,968	14,200	58,726	7,170	32,187	42	
16,760	13,323	30,870	26,682	8,910	7,521	14,600	12,829	7,710	6,015	43	
62,970	28,894	158,600	73,068	33,150	14,249	57,530	25,246	28,690	12,705	44	
63,120	35,317	158,340	86,519	34,500	16,902	58,380	29,875	29,760	15,358	45	
10,180	9,927	41,770	40,852	10,350	10,017	15,540	14,955	6,210	6,081	46	
1,730	7,072	6,170	25,539	1,830	7,548	3,840	15,825	900	3,710	47	
10,700	11,897	38,320	47,342	6,450	8,045	11,310	14,273	5,930	5,427	48	
2,500	7,650	7,110	18,251	2,570	7,301	3,880	12,083	940	2,798	49	
2,560	6,924	15,180	35,142	2,460	5,790	4,480	7,982	2,190	2,754	50	
92,700	138,011	254,280	380,915	58,350	87,483	93,430	142,751	46,080	67,732	51	
31,800	16,893	99,570	60,711	23,550	16,476	36,500	24,593	16,360	12,759	52	
		160	977	100	3					53	
30,110	4,339	92,400	16,056	21,580	4,340	33,470	6,435	15,490	3,366	54	
92,700	142,350	254,280	396,971	58,350	91,823	93,430	149,186	46,080	71,099	55	
71,480	341,017	192,970	1,082,397	42,690	178,295	72,290	328,474	33,900	175,945	56	
65,650	171,140	176,320	537,364	38,520	89,397	66,230	165,274	31,160	89,375	57	
71,480	512,157	192,970	1,619,761	42,690	267,691	72,350	493,748	33,900	265,321	58	
3,980	3,108	14,490	21,246	2,090	2,174	4,380	4,426	2,960	2,857	59	
71,480	323,968	192,970	1,022,691	42,690	169,960	72,350	312,306	33,900	168,953	60	
70,760	17,328	191,980	58,954	42,400	9,105	71,730	17,209	33,340	9,359	61	
90	185	300	1,574	30	105	140	242	30	59	62	
4,900	3,605	25,070	19,507	5,800	4,498	7,920	5,749	4,420	2,629	63	
10,120	10,067	21,960	23,005	6,260	6,298	8,240	7,636	4,620	4,630	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

		Ontario (continued)			
		Ontario (suite)			
		Sault Ste. Marie		Sudbury	
Item	Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	41,840		45,740	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	16,330		20,110	
Total number of returns	3 <i>Nombre total de déclarations</i>	58,170		65,840	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	38,130	891,736	41,690	1,124,128
Commissions	5 <i>Commissions</i>	1,090	15,262	930	2,475
Other employment income	6 <i>Autres revenus d'emploi</i>	1,840	8,218	2,430	6,189
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	9,610	39,210	12,070	50,325
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	12,670	59,264	14,830	71,577
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9,820	94,450	11,030	87,116
Family Allowance	10 <i>Allocations familiales</i>	11,710	7,732	11,490	7,890
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	13,940	65,847	7,820	44,540
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	4,180	21,982	5,970	26,202
Bond interest	13 <i>Intérêts obligataires</i>	6,230	9,010	10,190	11,885
Bank interest	14 <i>Intérêts bancaires</i>	25,680	65,702	25,490	88,098
Mortgage interest	15 <i>Intérêts hypothécaires</i>	900	3,896	1,950	9,845
Income from trusts	16 <i>Revenus de fiducie</i>	200	39	230	55
Annuity income	17 <i>Revenus de rentes</i>	1,230	2,851	1,160	8,307
Foreign investment income	18 <i>Revenus de placements étrangers</i>	1,080	368	720	137
Net rental income	19 <i>Revenus nets de location</i>	2,710	563	4,190	4,818
Taxable capital gains	20 <i>Gains en capital imposables</i>	2,100	15,990	1,880	17,374
RRSP income	21 <i>Revenu d'un REER</i>	2,490	7,564	2,860	19,671
Net business income	22 <i>Revenus nets d'entreprise</i>	3,160	5,689	1,700	14,181
Net professional income	23 <i>Revenus nets de profession libérale</i>	550	41,561	1,020	59,489
Net commission income	24 <i>Revenus nets de commissions</i>	310	2,750	190	6,690
Net farming income	25 <i>Revenus nets d'agriculture</i>	20	11		
Net fishing income	26 <i>Revenus nets de pêche</i>				
Other income	27 <i>Autres revenus</i>	9,670	24,701	11,130	22,546
Total income assessed	28 <i>Revenu total établi</i>	55,840	1,384,399	62,460	1,683,537
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	10,180	21,597	9,750	20,384
RRSP contributions	30 <i>Cotisations à un REER</i>	13,360	33,067	13,450	51,504
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	18,920	6,630	16,190	6,739
Child care expenses	32 <i>Frais de garde d'enfants</i>	1,070	1,445	2,030	4,891
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	8,630	7,379	11,310	8,023
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	1,190	5,343	1,030	3,189
Other deductions	35 <i>Autres déductions</i>	4,190	8,282	3,740	12,135
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	1,370	13,429	1,400	14,592
Additional deductions	37 <i>Déductions supplémentaires</i>	990	1,235	680	619
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	32,270	98,407	32,560	122,076
Taxable income assessed	39 <i>Revenu imposable établi</i>	55,840	1,284,373	62,010	1,564,159
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	58,170	365,314	65,840	413,490
Age amount	41 <i>Montant en raison de l'âge</i>	9,610	32,549	12,220	41,389
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	10,670	47,318	8,440	35,219
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	9,180	7,069	9,690	7,939
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	34,150	14,175	36,750	15,803
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	36,990	17,712	39,730	19,255
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	9,820	9,595	11,310	10,879
Disability amount	47 <i>Montant pour personnes handicapées</i>	1,110	4,559	2,880	11,465
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	9,360	10,435	8,500	10,377
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	1,800	4,957	2,400	7,279
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	1,720	3,086	2,930	4,347
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	58,170	87,822	65,840	98,161
Charitable donations	52 <i>Dons de charité</i>	21,670	8,631	19,150	8,363
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>				
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	19,370	2,187	18,210	2,103
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	58,170	90,009	65,840	100,264
Net federal tax	56 <i>Impôt fédéral net</i>	41,840	172,855	45,740	234,890
Net provincial tax	57 <i>Impôt provincial net</i>	37,940	86,590	41,700	117,929
Total tax payable	58 <i>Total de l'impôt à payer</i>	41,840	259,445	45,740	352,819
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>	1,600	1,620	3,600	3,456
Basic federal tax	60 <i>Impôt fédéral de base</i>	41,940	164,521	45,740	222,161
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	41,600	8,887	45,380	12,824
Minimum tax	62 <i>Impôt minimum</i>	20	31	110	144
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	4,090	2,928	5,870	3,490
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	6,640	6,345	5,430	6,079

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (concluded) Ontario (fin)								Manitoba Manitoba		I t e m s	P o s t e
Thunder Bay		Toronto (Metro-Métro)		Windsor		Total		Brandon			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
69,480		1,215,610		104,610		5,271,280		20,550			1
20,830		448,280		44,120		1,848,950		12,330			2
90,310		1,663,890		148,730		7,120,220		32,870			3
	\$		\$		\$		\$		\$		
61,830	1,614,307	1,115,730	30,866,911	97,030	2,449,674	4,907,170	131,096,156	18,540	357,736		4
1,110	10,429	43,760	925,720	2,190	48,929	169,940	2,866,312	930	7,602		5
3,600	14,967	58,270	261,080	7,870	27,580	254,730	1,007,317	580	1,493		6
14,910	62,063	239,260	975,646	24,130	99,311	1,003,830	4,165,832	5,890	24,870		7
19,690	93,509	262,510	1,206,704	29,040	135,689	1,195,250	5,411,997	6,940	27,592		8
12,530	118,438	152,930	1,489,735	21,200	198,251	749,130	7,613,608	4,760	38,020		9
14,850	9,716	250,710	167,238	28,810	20,826	1,369,790	957,788	6,460	5,221		10
16,640	84,692	225,810	1,047,264	28,020	121,897	1,071,730	4,798,202	3,520	12,991		11
6,060	26,179	159,990	1,416,163	8,800	40,419	606,600	3,777,712	2,270	4,458		12
14,200	21,450	249,520	534,304	18,990	32,553	1,114,260	1,721,532	5,130	6,569		13
44,860	106,440	788,630	2,903,782	67,170	227,516	3,256,270	9,831,233	14,840	39,965		14
1,270	8,526	47,260	541,189	2,420	14,255	166,740	1,381,594	290	1,540		15
1,030	1,807	7,990	23,993	670	933	32,490	64,868	540	1,735		16
2,690	9,704	40,290	193,952	5,190	22,602	190,740	760,046	940	3,887		17
1,100	1,773	42,900	97,122	3,670	3,040	152,340	218,041	300	277		18
6,010	9,746	129,760	-328,326	7,110	11,910	450,360	-751,107	1,840	3,042		19
2,800	44,103	61,570	851,947	4,100	33,864	260,810	3,104,454	1,890	7,285		20
3,980	18,221	59,760	381,716	6,560	33,658	278,840	1,618,173	1,170	3,537		21
5,150	32,307	99,520	300,096	5,610	15,665	433,630	1,779,982	1,760	8,742		22
1,370	82,340	48,630	2,200,260	1,530	104,697	134,970	6,008,464	220	10,809		23
260	1,216	12,030	101,944	1,030	10,917	49,060	457,888	210	1,589		24
80	1,749	1,500	-7,036	160	-192	106,040	226,294	3,770	22,704		25
80	401					400	4,159				26
12,640	37,660	196,790	626,744	24,620	60,178	921,950	2,639,555	3,310	8,162		27
88,180	2,411,744	1,579,200	46,778,107	141,240	3,714,172	6,846,290	190,760,105	30,960	599,826		28
21,700	44,341	251,780	484,224	21,180	42,444	1,269,530	2,476,079	6,440	9,319		29
24,940	69,983	435,180	1,453,475	32,230	98,925	1,821,370	5,613,203	5,730	12,999		30
30,660	12,328	337,310	122,042	45,320	16,028	1,690,090	611,068	7,730	2,123		31
2,210	3,651	57,800	183,004	4,190	8,024	251,430	659,608	1,400	2,359		32
14,300	6,127	286,530	611,703	21,110	9,908	1,221,790	1,454,912	7,140	3,330		33
1,440	5,427	39,370	244,133	2,610	11,370	182,980	977,992	930	2,489		34
4,200	16,395	68,850	486,374	8,770	26,036	339,680	1,644,735	1,260	6,573		35
2,170	25,834	38,660	421,857	3,470	27,895	180,780	1,988,242	1,500	5,672		36
1,380	3,418	17,290	163,990	3,730	13,928	89,870	462,737	470	1,823		37
52,610	187,504	857,770	4,170,802	80,130	254,557	3,883,330	15,888,576	16,330	46,688		38
87,250	2,223,444	1,564,560	42,898,297	140,620	3,458,639	6,795,150	175,428,882	30,730	553,441		39
90,310	566,731	1,659,630	10,378,557	148,730	933,218	7,114,950	44,595,887	32,870	206,288		40
15,060	51,022	254,160	859,789	24,950	84,489	1,036,790	3,509,556	6,100	20,654		41
11,210	47,291	221,190	1,004,532	22,380	94,836	1,003,670	4,358,153	6,050	24,248		42
11,980	9,512	211,290	167,477	23,510	21,185	1,142,610	960,483	5,220	5,512		43
55,970	24,907	1,057,610	474,600	85,830	36,934	4,591,400	2,050,718	16,720	6,602		44
57,750	29,334	1,048,150	552,688	88,770	43,952	4,589,390	2,403,476	16,910	7,680		45
12,780	12,295	161,010	153,170	22,470	21,465	784,940	754,714	4,850	4,706		46
2,360	9,673	34,840	144,939	5,440	21,870	158,610	655,273	570	2,359		47
11,170	10,869	205,540	242,593	16,120	19,637	810,280	944,121	2,970	3,759		48
2,970	8,862	31,530	83,507	4,510	12,477	179,470	489,281	1,440	4,817		49
3,940	4,833	76,740	166,983	5,140	8,451	319,960	578,546	1,170	1,344		50
90,310	131,779	1,660,390	2,421,649	148,730	220,815	7,116,130	10,424,147	32,870	48,940		51
32,460	14,965	494,780	391,517	53,950	34,978	2,290,920	1,460,020	10,460	5,004		52
50	27	950	21,512			2,510	28,080				53
29,330	3,773	460,490	110,805	50,980	9,095	2,116,410	390,043	9,440	1,298		54
90,310	135,552	1,660,390	2,532,454	148,730	229,910	7,116,130	10,814,190	32,870	50,238		55
69,480	328,049	1,215,600	6,726,213	104,510	493,754	5,270,780	26,120,355	20,540	61,024		56
63,750	165,725	1,104,940	3,409,620	92,910	248,093	4,769,880	13,151,236	17,790	37,557		57
69,480	493,774	1,215,610	10,135,833	104,610	741,847	5,271,280	39,271,590	20,550	98,581		58
3,170	3,222	61,660	87,402	6,290	6,212	317,120	330,180	410	617		59
69,480	310,850	1,215,900	6,350,389	105,420	476,113	5,273,600	24,766,459	20,540	58,272		60
68,620	17,595	1,205,940	392,810	104,270	26,314	5,226,820	1,428,685	20,260	3,007		61
190	122	1,210	3,793	10	84	6,050	19,911	10	18		62
6,060	3,487	155,670	188,699	8,220	5,384	585,100	503,321	2,100	593		63
6,320	6,276	145,950	144,472	15,400	17,438	726,800	738,005	4,600	6,303		64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Manitoba (concluded)			
		Manitoba (fin)			
		Winnipeg		Total	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	332,140		516,530	
Number of non-taxable returns	2	130,490		251,760	
Total number of returns	3	462,640		768,290	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4	311,770	7,139,913	485,390	10,639,851
Commissions	5	11,660	127,244	15,760	165,016
Other employment income	6	15,290	52,368	23,290	72,439
Old Age Security pension	7	75,640	316,445	131,270	552,195
CPP or QPP benefits	8	83,970	368,234	142,400	586,167
Other pensions or superannuation	9	51,140	497,179	76,490	670,223
Family Allowance	10	85,930	58,426	153,160	113,587
Unemployment Insurance benefits	11	69,250	262,069	113,310	432,926
Taxable amount of dividends	12	29,960	165,522	47,810	206,185
Bond interest	13	89,830	136,700	131,050	191,735
Bank interest	14	198,040	527,567	339,900	902,261
Mortgage interest	15	5,780	37,327	8,280	45,846
Income from trusts	16	2,870	2,648	5,660	7,627
Annuity income	17	15,580	58,983	25,610	87,968
Foreign investment income	18	6,640	8,967	9,460	10,175
Net rental income	19	18,260	1,904	32,720	24,605
Taxable capital gains	20	13,470	104,104	26,540	186,665
RRSP income	21	19,360	100,379	27,520	137,567
Net business income	22	23,950	96,974	43,620	214,043
Net professional income	23	9,570	360,608	11,850	429,900
Net commission income	24	2,510	19,889	4,080	31,422
Net farming income	25	2,440	4,488	41,730	157,997
Net fishing income	26	70		2,050	3,916
Other income	27	53,510	132,238	86,630	185,708
Total income assessed	28	441,330	10,580,176	727,260	16,056,023
Deductions	Déductions				
RPP contributions	29	115,230	188,929	173,570	277,286
RRSP contributions	30	122,880	336,469	182,370	482,331
Union and professional dues	31	126,450	41,313	187,320	60,128
Child care expenses	32	17,500	38,012	25,830	51,845
Carrying charges and interest expenses	33	101,600	41,422	145,580	52,989
Other employment expenses	34	10,730	43,414	16,520	61,038
Other deductions	35	21,220	74,531	35,780	163,399
Capital gains deduction	36	9,610	75,191	20,220	146,707
Additional deductions	37	4,590	22,461	31,610	117,694
Total deductions (Items 29 to 37)	38	267,790	861,743	418,180	1,413,416
Taxable income assessed	39	439,590	9,717,071	721,440	14,654,116
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40	462,640	2,900,340	768,290	4,819,061
Age amount	41	77,550	262,606	133,940	453,580
Married or equivalent amount	42	62,740	269,011	117,640	499,654
Amounts for dependent children	43	68,920	57,274	126,660	117,396
CPP or QPP contributions	44	289,860	120,675	456,310	186,916
Unemployment Insurance premiums	45	293,450	143,845	453,900	215,240
Eligible pension income amount	46	54,230	51,992	83,370	79,564
Disability amount	47	17,580	72,761	24,100	99,849
Tuition fees and education amount	48	53,700	62,743	75,310	88,794
Amounts transferred from spouse	49	14,560	38,689	24,980	67,674
Allowable portion of medical expenses	50	24,470	27,105	38,780	41,631
Total tax credits on above amounts	51	462,640	681,142	768,290	1,133,589
Charitable donations	52	167,680	93,933	258,400	157,755
Gifts to Canada or a province	53	180	277	270	316
Total tax credits on donations	54	152,110	24,502	235,160	41,276
Total non-refundable tax credits	55	462,640	705,644	768,290	1,174,865
Net federal tax	56	331,300	1,293,170	515,020	1,842,215
Net provincial tax	57	306,910	803,056	468,190	1,140,841
Total tax payable	58	332,140	2,096,226	516,530	2,983,056
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	331,300	1,226,508	515,120	1,750,961
Federal individual surtax	61	329,150	68,105	510,130	95,148
Minimum tax	62	550	1,459	660	1,831
Dividend tax credit	63	28,880	22,053	45,800	27,466
Child tax credit	64	54,580	54,065	103,750	116,918

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Saskatchewan Saskatchewan						Alberta Alberta				I t c m	P o s t e
Regina		Saskatoon		Total		Calgary		Edmonton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
93,790		93,420		447,020		391,400		319,600		1	
31,270		33,450		202,220		113,870		111,260		2	
125,060		126,870		649,230		505,270		430,860		3	
	\$		\$		\$		\$		\$		
87,900	2,206,152	90,540	2,078,047	403,940	8,519,375	381,750	10,563,590	311,350	7,627,460	4	
3,670	42,224	3,700	46,795	11,850	117,267	16,150	222,106	14,090	154,836	5	
4,200	6,975	5,470	14,672	22,730	61,231	26,910	106,294	12,870	39,662	6	
19,230	81,597	16,420	70,019	120,390	507,020	48,470	200,462	49,560	206,714	7	
21,210	87,910	19,510	82,692	130,010	507,201	57,680	260,161	59,350	269,318	8	
12,780	136,568	12,730	115,487	61,910	514,607	35,830	430,694	35,530	387,066	9	
27,490	19,774	27,260	18,706	141,820	108,919	102,400	70,685	87,270	60,295	10	
15,530	53,956	17,980	78,260	88,550	341,379	69,160	294,401	63,960	297,770	11	
9,210	32,247	8,370	43,427	39,960	156,175	72,780	380,326	43,910	260,604	12	
29,000	43,093	24,030	35,752	113,270	172,057	83,770	136,359	72,330	122,310	13	
57,090	163,535	56,520	156,722	321,880	1,031,739	225,180	580,126	183,930	533,122	14	
1,520	10,042	1,620	8,938	6,360	35,549	10,220	74,159	6,260	45,758	15	
710	432	900	2,427	3,530	8,426	2,770	5,620	2,220	1,890	16	
3,370	9,834	4,630	17,649	26,780	99,875	10,590	51,274	9,250	43,201	17	
2,200	2,007	2,220	1,789	7,590	5,748	10,730	16,690	6,990	13,763	18	
5,130	8,918	5,770	6,542	29,730	50,390	23,640	-4,281	16,210	13,343	19	
5,310	26,897	5,090	31,273	25,990	171,995	27,320	232,413	13,980	144,416	20	
5,660	31,907	5,030	24,778	24,370	119,437	26,660	127,440	19,310	88,201	21	
7,640	52,402	7,990	34,564	43,500	227,828	32,690	175,343	23,930	118,642	22	
2,630	95,936	2,740	91,563	8,430	310,136	14,040	415,354	7,340	231,541	23	
930	8,588	1,210	7,781	5,090	31,612	4,090	46,442	2,650	31,470	24	
3,460	7,221	3,730	7,425	90,150	464,254	4,970	11,178	3,480	4,994	25	
				380	-201			50	-24	26	
14,600	30,814	15,580	48,032	73,740	180,049	71,330	294,336	50,960	152,653	27	
121,160	3,159,030	122,750	3,023,343	624,380	13,742,071	493,090	14,691,158	416,230	10,849,004	28	
33,880	62,350	28,470	49,423	128,100	209,254	87,030	142,104	85,590	143,674	29	
39,400	105,654	38,990	106,823	162,620	425,425	170,860	530,267	121,330	341,018	30	
36,170	13,828	36,800	13,301	144,420	51,547	109,670	34,244	105,780	33,629	31	
6,110	13,723	5,720	11,433	21,910	43,220	22,940	63,443	15,890	40,721	32	
29,780	11,779	25,790	11,256	110,900	47,478	96,020	69,167	76,060	29,256	33	
3,000	9,390	4,230	14,271	13,700	37,766	12,660	58,914	11,330	40,837	34	
8,140	21,954	10,130	27,535	53,110	123,171	29,050	136,711	22,270	67,268	35	
3,950	24,592	3,510	23,308	19,930	150,292	19,620	169,419	10,310	100,268	36	
1,160	9,015	1,300	6,924	18,030	76,290	7,090	49,916	4,420	11,198	37	
78,160	272,285	77,000	264,275	354,280	1,164,444	295,230	1,254,185	232,590	807,867	38	
120,690	2,888,044	121,920	2,768,568	619,270	12,602,475	490,730	13,437,737	415,220	10,040,245	39	
125,060	783,849	126,870	795,456	649,230	4,073,901	504,010	3,155,793	430,640	2,697,438	40	
19,440	65,843	16,890	57,193	121,970	413,106	51,470	174,210	52,740	178,399	41	
15,410	70,011	17,030	73,754	96,590	410,360	63,030	272,251	60,340	266,564	42	
22,200	20,717	22,280	19,425	120,250	118,472	86,730	72,377	70,180	59,409	43	
83,300	36,689	83,420	34,701	391,460	160,917	361,990	160,078	289,900	122,893	44	
82,580	42,986	83,180	40,407	362,960	166,888	353,980	184,721	290,380	144,013	45	
13,400	12,468	13,510	12,735	69,930	65,672	37,840	36,643	37,890	36,454	46	
2,760	11,614	2,600	10,665	11,970	49,120	8,580	35,352	10,060	41,413	47	
15,590	17,473	17,770	22,937	64,020	76,771	68,380	72,684	57,650	57,438	48	
2,930	7,475	4,160	9,474	23,790	62,274	10,440	24,888	11,100	27,136	49	
6,210	13,491	5,050	8,006	36,180	53,841	22,210	28,494	17,780	23,783	50	
125,060	184,027	126,870	184,360	649,230	960,466	504,010	716,936	430,700	621,399	51	
41,750	27,318	39,640	29,662	198,680	136,827	164,050	100,791	128,840	81,033	52	
60	1	60	1	270	38	60	544	130	1,249	53	
38,110	7,137	36,160	7,853	182,420	35,828	146,090	26,726	118,250	21,646	54	
125,060	191,164	126,870	192,213	649,230	996,293	504,060	743,661	430,700	643,045	55	
92,980	407,781	92,370	378,716	442,260	1,577,920	391,340	2,109,718	319,600	1,446,355	56	
90,700	252,688	89,450	234,606	422,020	984,232	348,990	996,377	283,810	678,222	57	
93,790	660,469	93,420	613,322	447,020	2,562,152	391,400	3,106,095	319,600	2,124,577	58	
5,350	5,275	3,310	3,401	18,270	19,989	25,820	24,579	14,750	15,577	59	
92,980	387,499	92,370	359,442	442,730	1,505,660	391,460	1,995,723	319,680	1,368,762	60	
92,340	21,448	91,670	20,156	437,680	81,489	388,820	119,743	317,530	78,148	61	
30	157	170	581	310	1,075	630	2,066	150	685	62	
8,960	4,294	8,230	5,786	38,850	20,801	69,450	50,668	42,930	34,721	63	
15,270	15,226	17,400	18,298	98,630	110,965	52,830	56,066	53,650	55,476	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Alberta (concluded) Alberta (fin)		British Columbia Colombie-Britannique	
			Total		Kelowna	
Item	Poste		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	1,268,600	45,040	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	449,640	17,210	
Total number of returns	3	Nombre total de déclarations	3	1,718,240	62,260	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	1,230,220	38,850	814,184
Commissions	5	Commissions	5	44,570	1,550	28,982
Other employment income	6	Autres revenus d'emploi	6	71,790	2,310	5,614
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	192,610	803,949	12,600
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	226,810	966,620	13,650
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	116,710	1,241,707	7,550
Family Allowance	10	Allocations familiales	10	381,510	281,520	9,980
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	244,590	1,066,003	11,680
Taxable amount of dividends	12	Montant imposable des dividendes	12	190,720	975,367	5,910
Bond interest	13	Intérêts obligataires	13	264,170	432,489	10,170
Bank interest	14	Intérêts bancaires	14	751,480	2,077,209	30,390
Mortgage interest	15	Intérêts hypothécaires	15	25,040	161,178	1,860
Income from trusts	16	Revenus de fiducie	16	9,770	14,005	370
Annuity income	17	Revenus de rentes	17	35,780	151,087	2,780
Foreign investment income	18	Revenus de placements étrangers	18	26,380	38,562	1,240
Net rental income	19	Revenus nets de location	19	79,290	70,805	4,400
Taxable capital gains	20	Gains en capital imposables	20	75,230	688,933	2,930
RRSP income	21	Revenu d'un REER	21	74,670	337,891	4,280
Net business income	22	Revenus nets d'entreprise	22	116,820	652,980	4,410
Net professional income	23	Revenus nets de profession libérale	23	30,460	849,046	870
Net commission income	24	Revenus nets de commissions	24	10,790	110,849	900
Net farming income	25	Revenus nets d'agriculture	25	92,470	184,232	1,180
Net fishing income	26	Revenus nets de pêche	26	240	-157	30
Other income	27	Autres revenus	27	217,790	679,633	8,120
Total income assessed	28	Revenu total établi	28	1,665,770	44,128,680	60,820
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	305,050	505,588	7,820
RRSP contributions	30	Cotisations à un REER	30	495,130	1,435,665	15,310
Union and professional dues	31	Cotisations syndicales et professionnelles	31	366,200	117,480	12,250
Child care expenses	32	Frais de garde d'enfants	32	64,090	159,926	1,440
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	283,690	135,403	14,590
Other employment expenses	34	Autres dépenses d'emploi	34	41,960	166,837	1,040
Other deductions	35	Autres déductions	35	92,140	357,907	4,410
Capital gains deduction	36	Déduction pour gains en capital	36	57,590	544,267	2,160
Additional deductions	37	Déductions supplémentaires	37	74,230	258,233	1,250
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	948,160	3,681,306	33,320
Taxable income assessed	39	Revenu imposable établi	39	1,656,510	40,474,407	60,460
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	1,716,640	10,760,628	62,260
Age amount	41	Montant en raison de l'âge	41	200,600	679,068	12,890
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	255,500	1,096,357	8,030
Amounts for dependent children	43	Montants pour enfants à charge	43	320,580	288,672	6,880
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	1,176,790	507,310	35,920
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	1,134,530	570,947	34,080
Eligible pension income amount	46	Montant pour revenu de pensions	46	126,560	121,332	8,670
Disability amount	47	Montant pour personnes handicapées	47	33,040	136,711	1,350
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	192,180	199,811	6,790
Amounts transferred from spouse	49	Montants transférés du conjoint	49	43,340	112,174	2,540
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	73,660	90,339	4,120
Total tax credits on above amounts	51	Total, créds. d'imp. pour montants ci-dessus	51	1,716,700	2,475,527	62,260
Charitable donations	52	Dons de charité	52	502,160	336,541	16,170
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	600	2,536	
Total tax credits on donations	54	Total, créds d'impôt pour les dons	54	454,390	89,635	14,820
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	1,716,750	2,565,162	62,260
Net federal tax	56	Impôt fédéral net	56	1,268,430	5,875,614	45,040
Net provincial tax	57	Impôt provincial net	57	1,113,090	2,764,883	44,620
Total tax payable	58	Total de l'impôt à payer	58	1,268,600	8,640,496	45,040
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	76,940	72,080	1,210
Basic federal tax	60	Impôt fédéral de base	60	1,268,720	5,570,427	45,050
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	1,257,110	317,050	44,460
Minimum tax	62	Impôt minimum	62	1,350	4,493	80
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	184,410	129,937	5,610
Child tax credit	64	Crédit d'impôt pour enfants	64	223,550	249,600	6,620

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

British Columbia (concluded) Colombie-Britannique (fin)										I t o t a l
Nanaimo		Prince George		Vancouver		Victoria		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
32,080		39,660		266,670		140,600		1,704,170		
11,980		14,970		98,230		40,890		590,250		
44,060		54,640		364,900		181,500		2,294,420		
	\$		\$		\$		\$		\$	
28,380	684,287	41,820	1,124,249	240,250	5,849,625	116,120	2,722,928	1,534,450	38,533,499	
1,030	18,050	1,490	33,770	9,270	214,170	4,270	76,776	57,370	1,136,967	
1,630	4,712	2,520	8,796	13,370	58,537	6,940	21,086	86,160	348,547	
7,540	31,687	3,280	12,718	55,920	227,299	37,830	157,839	352,290	1,463,060	
8,990	39,660	5,180	23,606	56,140	234,523	38,450	163,550	396,180	1,724,084	
4,360	45,587	2,780	19,464	31,790	328,930	30,060	368,842	238,380	2,457,690	
9,240	6,390	15,120	11,126	51,660	34,595	27,900	18,632	440,680	312,473	
8,480	38,266	12,850	70,823	55,560	256,160	23,780	98,501	397,610	1,807,865	
4,960	19,892	2,350	5,663	35,260	294,225	20,180	132,135	198,110	1,098,451	
4,940	3,791	5,670	3,780	55,120	131,621	35,740	60,291	322,910	549,496	
18,630	55,732	17,620	32,976	187,530	726,354	90,360	338,042	1,074,740	3,246,522	
580	4,914	270	1,989	11,820	128,580	5,820	39,644	54,820	420,028	
220	101	190	51	2,470	5,955	1,520	3,537	12,590	21,793	
1,550	8,826	730	3,765	9,470	55,677	9,020	32,167	70,590	324,513	
770	120	570	476	10,650	32,079	5,150	7,388	46,340	85,797	
1,900	3,841	2,990	1,226	30,120	56,784	11,350	27,236	140,640	135,336	
2,730	24,593	1,800	41,983	20,980	349,216	9,710	108,085	110,320	1,501,450	
1,790	8,608	2,690	12,515	15,170	97,980	9,450	56,392	106,500	584,294	
2,890	17,210	3,490	15,859	21,740	109,434	11,160	78,143	164,240	1,022,839	
810	29,287	430	36,127	13,710	487,692	4,750	159,705	47,460	1,487,625	
100	4,819	210	692	2,900	37,861	820	12,613	15,370	223,557	
90	436	490	-7,275	780	-1,733	510	761	27,770	-33,187	
530	541			870	4,224	1,000	10,587	10,410	83,229	
6,340	21,231	6,790	18,546	48,150	221,253	30,370	100,683	299,950	919,271	
43,030	1,072,582	51,720	1,472,925	351,940	9,941,042	177,190	4,795,563	2,217,640	59,455,200	
6,880	12,549	10,660	19,073	47,720	86,854	41,450	75,425	358,220	663,551	
10,660	33,100	13,870	38,941	99,690	346,479	45,140	144,477	596,430	1,939,801	
13,050	5,295	17,330	7,498	81,190	32,428	47,360	18,392	588,060	248,388	
1,480	3,432	2,360	4,149	9,400	31,480	5,370	9,841	71,450	165,873	
9,950	2,893	7,060	3,363	86,180	76,942	47,160	22,582	509,870	278,702	
1,060	4,201	1,500	6,513	8,870	58,862	4,190	21,103	58,060	297,062	
3,370	10,092	4,780	13,656	18,130	91,594	9,290	44,100	137,240	569,647	
2,010	21,818	1,310	37,097	14,870	170,123	7,890	72,428	81,070	1,013,358	
800	941	890	1,808	5,500	48,367	3,310	14,296	75,110	298,328	
26,030	94,321	30,040	132,099	200,210	943,129	109,930	422,644	1,318,380	5,474,709	
42,710	978,188	51,710	1,339,583	348,870	9,022,800	176,550	4,375,364	2,204,260	54,050,324	
44,010	275,568	54,640	342,594	364,200	2,274,276	181,500	1,137,770	2,293,250	14,366,575	
7,720	26,141	3,440	11,638	59,290	200,756	39,030	131,730	366,260	1,238,889	
7,690	33,521	10,980	53,113	37,910	157,040	18,140	77,672	323,570	1,386,382	
7,230	6,148	12,650	10,933	41,870	34,246	21,590	17,045	353,400	305,433	
26,150	11,349	38,760	16,928	227,910	96,657	109,680	48,004	1,453,840	637,512	
26,600	12,553	39,340	20,085	220,210	104,802	107,460	53,225	1,417,190	706,194	
5,200	5,011	2,790	2,601	34,820	33,801	32,580	31,617	259,790	252,600	
1,130	4,653	1,220	4,890	6,170	25,665	5,090	20,940	49,960	205,551	
4,120	3,358	5,680	4,856	55,810	65,675	23,610	24,329	257,620	266,124	
1,780	3,923	890	1,978	7,580	19,415	5,990	16,855	68,840	181,213	
2,120	2,037	1,400	1,361	21,030	46,596	11,840	28,841	116,520	200,646	
44,010	65,318	54,640	80,039	364,260	520,241	181,500	269,930	2,293,310	3,356,699	
9,660	3,778	11,890	9,170	99,740	79,560	60,170	33,955	617,910	414,883	
130	49	40	4	350	19,347	70	1,151	1,050	21,082	
8,710	963	10,860	2,452	91,820	26,849	54,910	9,170	559,670	115,597	
44,010	66,281	54,640	82,491	364,260	547,090	181,500	279,100	2,293,420	3,472,296	
32,080	133,345	39,660	203,448	266,640	1,388,688	140,510	610,306	1,703,870	7,769,806	
32,030	65,550	39,580	100,184	265,100	684,373	140,260	300,499	1,698,640	3,824,723	
32,080	198,896	39,660	303,633	266,670	2,073,060	140,600	910,805	1,704,170	11,594,530	
1,650	1,464	2,870	2,040	13,700	21,812	7,380	10,706	90,670	99,632	
32,080	126,491	39,660	192,748	266,730	1,313,053	140,600	579,751	1,704,480	7,368,497	
31,700	6,897	39,310	10,760	264,680	82,338	139,760	32,434	1,690,240	419,587	
10	74	30	88	130	701	160	259	1,850	6,364	
4,960	2,650	2,050	743	34,650	39,210	19,390	17,606	191,350	146,340	
4,900	4,596	7,820	8,804	29,360	29,756	16,620	15,134	253,230	261,761	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5 (concluded)

All Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

		Yukon Territory <i>Territoire du Yukon</i>		Northwest Territories <i>Territoires du Nord-Ouest</i>	
Item	Poste	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	13,430	22,100	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2	4,500	10,180	
Total number of returns	3 <i>Nombre total de déclarations</i>	3	17,930	32,280	
Sources of income	Sources de revenu				
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	4	15,110	28,040	858,100
Commissions	5 <i>Commissions</i>	5	280	140	2,264
Other employment income	6 <i>Autres revenus d'emploi</i>	6	260	376	1,248
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	600	2,627	3,330
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	630	2,684	3,694
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	420	4,246	6,122
Family Allowance	10 <i>Allocations familiales</i>	10	4,460	2,542	8,243
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	4,600	28,582	5,450
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	1,260	11,132	1,620
Bond interest	13 <i>Intérêts obligataires</i>	13	1,760	2,533	2,170
Bank interest	14 <i>Intérêts bancaires</i>	14	5,630	8,293	7,730
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	310	2,293	1,007
Income from trusts	16 <i>Revenus de fiducie</i>	16			120
Annuity income	17 <i>Revenus de rentes</i>	17	90	205	130
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	360	238	263
Net rental income	19 <i>Revenus nets de location</i>	19	490	735	470
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	680	4,553	241
RRSP income	21 <i>Revenu d'un REER</i>	21	960	4,429	1,190
Net business income	22 <i>Revenus nets d'entreprise</i>	22	1,750	9,801	750
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	280	6,593	5,335
Net commission income	24 <i>Revenus nets de commissions</i>	24	70	109	1,040
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	40	-5	1,450
Net fishing income	26 <i>Revenus nets de pêche</i>	26	80	263	3,971
Other income	27 <i>Autres revenus</i>	27	2,800	4,550	340
Total income assessed	28 <i>Revenu total établi</i>	28	17,750	519,988	11,807
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	29	3,870	9,109	260
RRSP contributions	30 <i>Cotisations à un REER</i>	30	3,910	12,617	9,160
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	31	4,980	1,745	8,030
Child care expenses	32 <i>Frais de garde d'enfants</i>	32	770	2,207	11,740
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	33	2,310	1,639	2,020
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	34	470	1,085	6,096
Other deductions	35 <i>Autres déductions</i>	35	1,640	5,419	2,550
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	36	480	3,942	40
Additional deductions	37 <i>Déductions supplémentaires</i>	37	12,960	54,665	1,900
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	38	14,500	92,428	480
Taxable income assessed	39 <i>Revenu imposable établi</i>	39	17,300	427,511	5,020
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	40	17,910	112,366	32,280
Age amount	41 <i>Montant en raison de l'âge</i>	41	620	2,097	910
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	42	2,760	13,150	4,960
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	43	2,990	2,202	7,330
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	44	14,100	6,305	24,370
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	45	14,150	7,095	10,895
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	46	420	397	26,850
Disability amount	47 <i>Montant pour personnes handicapées</i>	47	50	161	660
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	48	1,140	1,098	100
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	49	110	138	2,580
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	50	230	204	50
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	51	17,910	24,678	181
Charitable donations	52 <i>Dons de charité</i>	52	2,810	2,388	270
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	53			60
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	54	2,640	642	17
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	55	17,910	25,321	45,232
Net federal tax	56 <i>Impôt fédéral net</i>	56	13,430	61,908	32,280
Net provincial tax	57 <i>Impôt provincial net</i>	57	13,430	26,575	22,100
Total tax payable	58 <i>Total de l'impôt à payer</i>	58	13,430	88,483	22,010
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>	59	830	583	182,823
Basic federal tax	60 <i>Impôt fédéral de base</i>	60	13,430	58,881	3,070
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	61	13,280	3,166	2,242
Minimum tax	62 <i>Impôt minimum</i>	62			22,100
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	63	1,250	1,484	128,907
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	64	2,700	1,904	53,916

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 5 (fin)
Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Outside Canada <i>Hors du Canada</i>		Grand total <i>Total global</i>		I t o t a l #
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
35,680		13,710,450		1
11,910		5,340,380		2
47,590		19,050,830		3
	\$		\$	
31,130	1,030,067	12,800,100	313,224,992	4
650	5,889	433,190	6,356,588	5
1,780	25,029	628,310	2,319,606	6
1,820	6,574	2,742,160	11,423,958	7
2,540	10,131	3,164,510	13,699,754	8
2,780	25,909	1,785,230	17,443,894	9
7,110	4,534	3,875,690	2,703,294	10
2,550	11,421	3,389,400	15,979,483	11
2,340	9,465	1,512,500	8,746,036	12
5,000	5,910	2,769,250	4,430,112	13
14,990	26,421	8,210,610	24,873,693	14
1,910	8,502	323,250	2,451,296	15
140	90	104,220	192,160	16
250	941	482,740	1,990,388	17
2,450	10,373	304,600	464,775	18
2,320	-5,268	1,143,860	-296,433	19
3,280	73,216	668,380	8,081,601	20
2,570	16,439	707,170	3,865,660	21
1,440	11,491	1,093,120	5,771,681	22
1,200	39,128	321,080	12,488,567	23
40	68	126,300	1,221,608	24
340	232	431,830	1,376,665	25
20	34	52,230	415,750	26
6,890	59,317	2,299,610	6,469,285	27
44,710	1,375,914	18,163,820	465,694,424	28
12,050	24,263	3,656,780	6,293,390	29
8,690	26,426	4,617,640	13,370,792	30
6,860	2,580	4,796,180	1,733,711	31
1,640	4,675	665,810	1,584,842	32
5,770	7,780	2,983,180	2,572,626	33
720	3,042	424,990	1,988,803	34
3,310	14,381	932,700	3,902,780	35
910	18,663	478,910	5,671,802	36
3,070	68,477	499,190	2,232,195	37
25,040	170,287	10,211,260	39,350,941	38
42,910	1,221,946	18,041,280	427,236,206	39
38,510	209,420	19,033,280	119,313,937	40
2,510	7,903	2,815,740	9,531,614	41
7,410	28,982	2,875,060	12,486,287	42
7,790	5,438	3,134,580	2,653,602	43
27,120	12,253	11,961,360	5,107,055	44
28,510	14,633	11,947,980	5,896,781	45
2,460	2,312	1,899,960	1,822,658	46
370	1,470	389,940	1,610,259	47
4,730	7,117	2,039,170	2,200,106	48
470	1,077	503,650	1,379,858	49
1,670	3,226	931,350	1,471,350	50
40,180	49,948	19,036,390	27,790,299	51
8,920	4,925	5,598,340	3,192,483	52
		7,390	73,813	53
8,210	1,282	5,109,370	850,150	54
40,330	51,230	19,036,690	28,640,449	55
35,680	251,170	13,703,100	60,270,125	56
15,390	61,614	9,582,610	24,077,894	57
35,680	312,784	13,710,450	84,348,019	58
1,890	1,273	711,030	733,840	59
35,740	210,262	13,707,890	57,207,507	60
35,350	12,998	13,589,020	3,225,112	61
30	103	14,610	48,240	62
2,220	1,261	1,453,360	1,165,247	63
2,080	1,785	2,273,190	2,325,894	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Newfoundland Terre-Neuve			
			Corner Brook		St. John's	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	1	12,170		48,260
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	12,170		48,260
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	10,480	\$ 256,374	\$ 40,110
Commissions	5	Commissions	5	240	2,340	1,080
Other employment income	6	Autres revenus d'emploi	6	220	1,304	1,630
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	910	3,973	4,630
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	1,550	7,856	6,250
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,140	10,786	5,510
Family Allowance	10	Allocations familiales	10	3,250	2,018	10,240
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	3,850	25,129	11,910
Taxable amount of dividends	12	Montant imposable des dividendes	12	660	2,386	3,420
Bond interest	13	Intérêts obligataires	13	2,780	3,546	8,870
Bank interest	14	Intérêts bancaires	14	4,200	9,712	17,600
Mortgage interest	15	Intérêts hypothécaires	15	20	121	440
Income from trusts	16	Revenus de fiducie	16			170
Annuity income	17	Revenus de rentes	17	250	2,283	920
Foreign investment income	18	Revenus de placements étrangers	18	70	46	940
Net rental income	19	Revenus nets de location	19	560	112	3,660
Taxable capital gains	20	Gains en capital imposables	20	200	3,553	1,530
RRSP income	21	Revenu d'un REER	21	340	1,627	2,440
Net business income	22	Revenus nets d'entreprise	22	450	1,040	1,170
Net professional income	23	Revenus nets de profession libérale	23	160	10,712	1,160
Net commission income	24	Revenus nets de commissions	24	60	786	280
Net farming income	25	Revenus nets d'agriculture	25			10
Net fishing income	26	Revenus nets de pêche	26	50	249	120
Other income	27	Autres revenus	27	1,350	2,639	6,220
Total income assessed	28	Revenu total établi	28	12,170	348,590	48,260
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	4,620	7,343	18,420
RRSP contributions	30	Cotisations à un REER	30	3,620	10,072	13,540
Union and professional dues	31	Cotisations syndicales et professionnelles	31	4,960	1,793	18,490
Child care expenses	32	Frais de garde d'enfants	32	790	1,900	3,220
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	2,270	701	8,920
Other employment expenses	34	Autres dépenses d'emploi	34	510	1,234	1,360
Other deductions	35	Autres déductions	35	650	1,723	2,980
Capital gains deduction	36	Déduction pour gains en capital	36	190	3,492	1,210
Additional deductions	37	Déductions supplémentaires	37	60	76	550
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	8,510	28,334	32,920
Taxable income assessed	39	Revenu imposable établi	39	12,170	319,922	48,260
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	12,170	76,428	48,190
Age amount	41	Montant en raison de l'âge	41	910	3,075	4,700
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	2,100	8,351	7,020
Amounts for dependent children	43	Montants pour enfants à charge	43	2,980	2,094	9,050
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	10,090	4,216	39,180
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	9,970	5,113	38,220
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,160	1,163	5,550
Disability amount	47	Montant pour personnes handicapées	47	130	544	1,560
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	1,870	2,295	8,890
Amounts transferred from spouse	49	Montants transférés du conjoint	49	550	1,677	1,520
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	500	423	2,070
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	12,170	17,909	48,240
Charitable donations	52	Dons de charité	52	4,200	2,450	16,650
Gifts to Canada or a province	53	Dons au Canada ou à une province	53			30
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	4,020	623	15,180
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	12,170	18,532	48,240
Net federal tax	56	Impôt fédéral net	56	12,170	44,048	48,260
Net provincial tax	57	Impôt provincial net	57	12,150	25,830	48,140
Total tax payable	58	Total de l'impôt à payer	58	12,170	69,878	48,260
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	12,170	41,805	48,260
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	12,080	2,216	47,780
Minimum tax	62	Impôt minimum	62	50	75	110
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	570	318	3,300
Child tax credit	64	Crédit d'impôt pour enfants	64	1,450	1,129	3,920

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Newfoundland (concluded) Terre-Neuve (fin)		Prince Edward Island Île-du-Prince-Édouard				Nova Scotia Nouvelle-Écosse				I t e m	P o s t e
Total		Charlottetown		Total		Dartmouth		Halifax			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
239,720		16,250		61,670		45,350		63,740		1	
239,720		16,250		61,670		45,350		63,740		2	
	\$		\$		\$		\$		\$	3	
205,920	4,382,191	13,380	321,556	51,050	981,316	38,580	1,112,968	49,690	1,345,340	4	
3,690	47,618	380	3,418	1,220	8,272	1,200	26,081	1,860	25,051	5	
4,850	25,450	760	3,217	1,780	6,338	1,790	5,911	2,770	9,436	6	
12,740	54,019	1,920	8,102	5,180	21,677	4,140	17,363	10,150	43,376	7	
21,730	106,793	2,550	11,521	7,780	33,594	6,370	32,213	12,370	60,898	8	
17,370	189,690	1,760	21,455	5,450	55,348	6,180	89,364	10,360	122,552	9	
73,790	49,949	3,550	2,583	16,170	11,653	11,070	7,283	10,150	6,693	10	
114,060	821,001	4,210	21,361	26,730	168,555	7,790	39,455	9,840	46,306	11	
9,350	31,884	1,750	7,452	4,490	13,895	4,480	17,944	8,270	59,810	12	
33,300	25,952	3,260	3,194	10,370	10,365	9,660	8,219	13,940	16,190	13	
68,130	138,537	5,960	22,166	21,280	63,099	16,720	40,117	27,870	109,335	14	
810	4,635	180	625	450	1,939	360	1,719	870	4,937	15	
230	440	250	622	340	685	140	117	220	414	16	
2,310	9,913	520	1,685	1,140	4,006	880	4,458	2,500	9,278	17	
1,600	2,120	330	160	930	886	740	1,834	1,850	4,017	18	
8,220	-1,406	790	-2,082	2,270	-38	2,040	-37	3,470	9,149	19	
3,750	29,019	780	5,136	2,130	30,017	1,740	7,672	2,980	31,790	20	
7,290	40,608	520	2,547	2,420	8,804	1,890	10,469	3,060	14,734	21	
7,380	41,125	820	8,460	3,270	28,325	1,870	10,069	2,060	14,556	22	
2,000	123,187	520	22,069	1,050	36,986	620	23,791	2,190	109,722	23	
940	6,296	120	361	340	1,954	310	4,289	290	2,472	24	
320	-163	350	269	2,270	16,767	10	3	40	-293	25	
12,300	50,250	90	540	3,190	26,793	60	567	220	1,921	26	
27,790	71,114	2,390	4,534	6,550	12,647	5,750	19,944	10,510	38,653	27	
239,720	6,250,222	16,250	470,952	61,670	1,543,883	45,350	1,481,814	63,740	2,086,340	28	
71,880	115,379	5,610	10,043	15,940	25,798	18,140	34,266	20,800	38,560	29	
50,920	131,573	4,430	13,567	15,130	38,284	14,450	42,500	19,830	57,205	30	
98,480	32,459	6,140	1,632	19,360	4,960	14,140	4,616	20,300	6,661	31	
14,160	31,285	720	2,355	3,100	7,040	2,560	6,546	2,290	6,178	32	
27,380	11,043	3,200	1,160	9,240	4,734	10,170	3,838	15,900	11,491	33	
8,440	22,893	430	1,148	1,530	3,119	1,310	5,822	1,500	4,993	34	
14,660	26,666	690	2,316	3,190	6,727	3,220	7,871	4,600	16,766	35	
2,860	25,615	640	3,050	1,790	27,150	1,320	5,024	2,170	18,822	36	
46,170	169,633	90	165	300	1,904	370	1,492	350	812	37	
167,310	566,547	10,830	35,436	37,380	119,716	33,050	111,976	44,060	161,489	38	
239,720	5,677,706	16,250	434,770	61,670	1,422,391	45,350	1,368,214	63,740	1,920,534	39	
239,650	1,504,350	16,250	102,069	61,670	387,267	45,350	284,646	63,660	399,599	40	
13,010	44,068	1,920	6,496	5,190	17,582	4,140	14,022	10,290	34,849	41	
42,570	178,794	2,080	8,808	8,380	32,893	7,850	33,504	8,180	33,184	42	
66,190	53,804	3,010	2,824	14,090	12,774	9,230	7,257	8,350	6,699	43	
197,760	71,552	13,060	5,595	51,500	18,754	38,000	17,953	48,920	22,173	44	
207,360	89,212	12,760	6,322	50,770	20,827	36,890	22,076	47,570	26,513	45	
17,400	17,083	1,860	1,779	5,430	5,272	6,300	6,268	11,010	10,781	46	
4,780	20,458	490	2,026	1,380	5,627	1,190	4,892	1,710	7,192	47	
31,840	37,444	2,420	3,405	6,460	9,071	5,410	6,122	8,800	12,794	48	
4,840	13,604	500	1,130	1,300	4,228	1,340	3,705	1,940	5,874	49	
8,910	7,703	800	756	4,440	3,565	1,640	1,679	3,770	9,832	50	
239,700	346,477	16,250	23,998	61,670	88,007	45,350	68,341	63,700	96,800	51	
78,210	40,388	8,440	4,488	28,040	15,033	20,620	8,357	30,970	18,199	52	
110	132	130	360	200	390			130	278	53	
73,360	10,125	8,060	1,244	26,450	3,917	18,980	2,071	28,890	4,788	54	
239,700	356,602	16,250	25,242	61,670	91,924	45,350	70,412	63,700	101,588	55	
239,720	736,992	16,250	59,818	61,670	174,933	45,350	202,517	63,740	285,014	56	
239,200	432,502	16,250	33,112	61,540	98,081	45,280	114,940	63,290	160,362	57	
239,720	1,169,494	16,250	92,930	61,670	273,014	45,350	317,457	63,740	445,376	58	
7,570	6,366	680	746	1,420	1,775	2,340	2,225	3,280	4,316	59	
239,720	701,718	16,250	56,864	61,670	168,597	45,350	192,344	63,740	269,159	60	
237,170	37,630	16,070	3,093	60,890	8,876	44,960	10,391	63,180	15,463	61	
250	378			100	115			20	23	62	
8,980	4,246	1,670	992	4,330	1,850	4,300	2,390	7,950	7,970	63	
29,670	24,802	1,580	1,237	8,790	7,337	2,540	1,960	3,310	2,818	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Nova Scotia (concluded) Nouvelle-Écosse (fin)			
		Sydney and/et Glace Bay		Total	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	24,840		419,290	
Number of non-taxable returns	2				
Total number of returns	3	24,840		419,290	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4	19,250	456,226	338,120	8,325,861
Commissions	5	1,020	10,889	9,550	117,932
Other employment income	6	840	3,523	14,240	50,479
Old Age Security pension	7	3,310	13,815	45,540	190,531
CPP or QPP benefits	8	5,030	29,060	64,480	320,931
Other pensions or superannuation	9	4,070	41,487	53,960	608,174
Family Allowance	10	5,840	4,154	107,000	74,005
Unemployment Insurance benefits	11	7,510	45,080	119,270	670,565
Taxable amount of dividends	12	1,270	8,889	33,620	186,120
Bond interest	13	4,810	5,610	79,520	71,125
Bank interest	14	8,510	28,539	155,560	452,408
Mortgage interest	15	90	771	3,490	14,527
Income from trusts	16	50	132	1,370	1,949
Annuity income	17	600	2,150	8,720	29,747
Foreign investment income	18	100	171	5,790	11,305
Net rental income	19	760	1,442	15,440	19,250
Taxable capital gains	20	450	2,250	12,690	113,209
RRSP income	21	1,320	6,497	18,290	88,018
Net business income	22	720	6,827	21,030	158,300
Net professional income	23	260	28,715	5,700	299,776
Net commission income	24	90	43	1,680	11,586
Net farming income	25	60	148	3,650	10,687
Net fishing income	26	150	878	10,700	191,873
Other income	27	3,060	8,599	49,300	143,982
Total income assessed	28	24,840	705,895	419,290	12,162,341
Deductions	Déductions				
RPP contributions	29	6,700	12,148	125,560	217,254
RRSP contributions	30	6,240	15,829	116,210	302,299
Union and professional dues	31	10,040	3,353	127,340	40,717
Child care expenses	32	1,740	4,477	21,910	50,985
Carrying charges and interest expenses	33	4,170	2,016	81,330	35,192
Other employment expenses	34	890	3,614	11,480	37,860
Other deductions	35	1,990	4,229	28,970	68,602
Capital gains deduction	36	320	2,020	9,720	71,626
Additional deductions	37	180	627	5,470	17,056
Total deductions (Items 29 to 37)	38	16,580	48,314	279,470	841,590
Taxable income assessed	39	24,840	656,698	419,290	11,303,397
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40	24,840	156,014	419,210	2,631,531
Age amount	41	3,270	11,069	45,970	155,711
Married or equivalent amount	42	4,990	19,636	77,180	324,567
Amounts for dependent children	43	5,290	4,492	92,530	77,038
CPP or QPP contributions	44	18,630	7,867	339,690	146,262
Unemployment Insurance premiums	45	18,590	9,494	332,420	171,128
Eligible pension income amount	46	4,160	4,094	55,140	54,249
Disability amount	47	1,690	7,079	11,270	46,613
Tuition fees and education amount	48	2,400	3,386	39,520	53,465
Amounts transferred from spouse	49	1,160	3,672	12,690	37,213
Allowable portion of medical expenses	50	1,070	1,214	21,890	29,281
Total tax credits on above amounts	51	24,840	38,751	419,250	633,423
Charitable donations	52	10,560	5,213	174,190	85,014
Gifts to Canada or a province	53			410	1,044
Total tax credits on donations	54	9,980	1,305	160,740	21,788
Total non-refundable tax credits	55	24,840	40,055	419,250	655,212
Net federal tax	56	24,840	88,519	419,290	1,549,916
Net provincial tax	57	24,840	50,378	418,030	881,163
Total tax payable	58	24,840	138,896	419,290	2,431,079
Social benefits repayment	59	770	883	17,030	18,545
Basic federal tax	60	24,840	84,030	419,290	1,476,535
Federal individual surtax	61	24,640	4,653	415,730	79,822
Minimum tax	62			220	501
Dividend tax credit	63	1,250	1,185	32,550	24,797
Child tax credit	64	2,020	1,565	34,680	26,882

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

New Brunswick Nouveau-Brunswick								Quebec Québec		I t e m	P o s t e
Fredericton		Moncton		Saint John		Total		Chicoutimi			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
33,700		33,550		39,340		334,890		27,210		1	
33,700		33,550		39,340		334,890		27,210		2	
	\$		\$		\$		\$		\$	3	
27,480	765,668	26,060	676,298	31,690	845,880	280,390	6,395,566	21,830	542,071	4	
670	9,271	1,290	14,680	1,030	11,341	6,830	78,371	710	6,243	5	
1,090	4,101	1,350	5,761	980	3,098	8,140	35,101	1,070	2,845	6	
4,470	18,918	4,780	20,507	6,170	26,425	32,290	136,816	2,500	10,624	7	
5,710	26,540	6,430	32,644	7,450	38,444	46,470	229,839	4,610	24,348	8	
4,380	57,680	5,060	54,988	5,750	60,410	33,560	381,341	2,360	29,623	9	
7,490	5,171	7,870	5,240	7,880	5,280	88,610	60,753	7,840	4,410	10	
6,110	28,059	7,160	34,102	7,910	36,073	117,990	708,471	8,290	42,773	11	
3,800	20,025	2,940	12,731	3,650	18,493	22,240	115,801	1,730	7,292	12	
7,560	5,486	7,150	6,336	8,650	8,609	54,840	46,651	3,440	11,160	13	
14,110	40,059	13,900	44,634	14,540	46,179	117,520	311,769	11,120	32,665	14	
450	6,081	140	939	370	1,180	2,360	13,702	280	311	15	
130	437			160	156	660	821	110	114	16	
780	2,479	910	4,405	1,710	7,063	7,600	27,863	660	5,014	17	
580	196	450	421	700	748	3,560	3,587	70	31	18	
1,320	538	1,440	1,460	2,390	1,654	9,740	8,345	2,180	3,169	19	
1,540	8,510	1,300	9,422	1,110	5,520	8,440	82,336	710	7,658	20	
1,330	6,392	1,980	6,610	2,140	8,579	13,680	62,858	1,280	7,041	21	
1,170	9,855	1,800	12,516	1,100	5,950	15,530	95,429	880	9,248	22	
690	31,140	330	29,932	450	24,688	3,560	175,732	420	34,173	23	
110	-139	250	789	100	1,067	1,720	13,202	290	6,746	24	
110	587	120	162	10	-92	3,120	13,445	130	632	25	
30	216			40	-36	3,440	27,378	10	-79	26	
4,880	8,145	4,070	10,398	4,370	13,254	32,890	85,564	3,090	7,118	27	
33,700	1,055,417	33,550	984,980	39,340	1,169,968	334,890	9,110,741	27,210	795,233	28	
12,720	25,839	11,140	18,752	10,910	16,961	95,960	154,582	9,830	14,646	29	
10,450	29,434	10,250	26,250	12,400	31,145	85,190	212,832	7,490	17,576	30	
10,880	3,424	9,650	3,344	14,680	5,116	102,860	35,593	11,930	4,530	31	
2,400	5,868	1,760	3,571	1,660	4,029	20,450	46,242	1,440	2,436	32	
8,750	5,706	8,680	3,921	10,150	3,033	57,870	23,616	2,640	2,489	33	
960	3,566	1,370	5,186	920	3,451	11,780	35,675	690	2,147	34	
2,140	4,655	2,040	9,940	2,780	7,136	20,060	49,584	1,760	6,874	35	
1,050	6,797	970	8,122	950	2,834	6,600	64,971	480	3,798	36	
370	667	140	196	220	414	2,710	6,829	190	461	37	
23,550	85,957	22,450	79,281	27,800	74,120	209,800	629,923	18,680	54,958	38	
33,700	967,459	33,550	904,711	39,340	1,095,074	334,890	8,472,749	27,210	739,767	39	
33,700	211,630	33,550	210,682	39,340	247,049	334,890	2,102,584	27,210	170,891	40	
4,470	15,137	4,780	16,190	6,170	20,888	32,440	109,888	2,500	8,471	41	
4,820	19,847	4,990	20,462	6,490	25,716	60,160	250,052	5,770	26,527	42	
6,690	5,467	6,510	5,253	6,620	5,431	76,770	62,872	6,180	4,674	43	
27,150	12,385	26,100	11,699	30,870	13,777	274,470	108,657	21,300	9,491	44	
26,320	15,075	24,660	13,845	30,590	16,890	271,610	131,243	20,350	10,723	45	
4,430	4,342	5,160	5,141	6,120	5,967	34,930	34,398	2,420	2,396	46	
560	2,305	1,150	4,710	1,100	4,428	7,580	31,334	370	2,051	47	
4,860	6,913	3,020	3,573	3,520	4,727	34,330	43,644	3,530	3,083	48	
970	2,368	1,120	2,942	1,400	3,591	10,020	28,098	570	1,474	49	
1,510	1,527	2,300	2,790	2,480	3,230	22,010	20,377	1,850	1,310	50	
33,700	50,494	33,550	50,523	39,340	59,783	334,890	496,820	27,210	40,972	51	
16,290	11,167	16,170	9,703	17,350	11,674	128,840	77,975	9,240	3,165	52	
40	1	40	288	50	5	220	3,505			53	
15,180	2,923	14,460	2,601	15,910	3,066	117,620	21,156	8,170	780	54	
33,700	53,417	33,550	53,124	39,340	62,850	334,890	517,976	27,210	41,752	55	
33,700	137,460	33,550	122,477	39,340	152,011	334,790	1,109,309	27,210	103,590	56	
33,450	78,279	33,550	69,977	39,300	86,917	333,940	634,574			57	
33,700	215,738	33,550	192,454	39,340	238,928	334,890	1,743,883	27,210	103,591	58	
1,500	2,002	1,140	1,049	1,260	1,339	10,120	10,308	860	508	59	
33,700	130,414	33,550	116,242	39,340	144,283	334,890	1,057,584	27,210	98,428	60	
33,120	7,044	33,410	6,289	38,910	7,889	331,460	56,201	27,080	5,316	61	
				30	180	200	616			62	
3,700	2,668	2,750	1,696	3,650	2,464	21,180	15,428	1,650	971	63	
2,360	1,584	2,210	1,567	2,370	1,937	32,720	26,112	2,610	1,844	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

				Quebec (continued)			
				Québec (suite)			
				Drummondville		Hull	
Item		Poste		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	24,000		30,670	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	24,000		30,670	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	17,610	400,550	23,610	651,546
Commissions	5	Commissions	5	310	2,926	760	6,963
Other employment income	6	Autres revenus d'emploi	6	820	1,734	670	2,331
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	3,710	16,041	3,490	14,726
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	4,840	22,404	5,670	27,200
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	2,450	19,734	4,130	54,415
Family Allowance	10	Allocations familiales	10	4,840	3,038	5,680	2,904
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	6,290	25,998	5,250	25,340
Taxable amount of dividends	12	Montant imposable des dividendes	12	1,910	14,537	1,680	4,728
Bond interest	13	Intérêts obligataires	13	3,440	7,398	4,500	3,475
Bank interest	14	Intérêts bancaires	14	12,010	53,685	12,460	53,884
Mortgage interest	15	Intérêts hypothécaires	15	610	1,536	220	3,114
Income from trusts	16	Revenus de fiducie	16	270	600	260	156
Annuity income	17	Revenus de rentes	17	430	238	610	3,034
Foreign investment income	18	Revenus de placements étrangers	18	120	405	310	1,176
Net rental income	19	Revenus nets de location	19	2,520	6,288	2,610	-1,313
Taxable capital gains	20	Gains en capital imposables	20	770	24,882	800	17,736
RRSP income	21	Revenu d'un REER	21	780	5,430	1,430	11,454
Net business income	22	Revenus nets d'entreprise	22	1,140	6,239	1,090	13,434
Net professional income	23	Revenus nets de profession libérale	23	260	10,296	620	17,321
Net commission income	24	Revenus nets de commissions	24	220	150	270	2,002
Net farming income	25	Revenus nets d'agriculture	25	80	810	120	-822
Net fishing income	26	Revenus nets de pêche	26				
Other income	27	Autres revenus	27	2,740	5,189	3,340	6,948
Total income assessed	28	Revenu total établi	28	24,000	630,108	30,670	921,753
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	4,380	6,054	12,700	22,303
RRSP contributions	30	Cotisations à un REER	30	6,930	17,218	7,450	17,368
Union and professional dues	31	Cotisations syndicales et professionnelles	31	8,740	3,055	13,050	5,114
Child care expenses	32	Frais de garde d'enfants	32	850	1,589	1,200	2,840
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	2,210	1,717	4,230	4,321
Other employment expenses	34	Autres dépenses d'emploi	34	70	398	400	1,532
Other deductions	35	Autres déductions	35	1,700	3,871	1,310	3,344
Capital gains deduction	36	Déduction pour gains en capital	36	700	20,763	500	15,662
Additional deductions	37	Déductions supplémentaires	37	180	1,053	100	278
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	14,290	55,718	20,040	72,762
Taxable income assessed	39	Revenu imposable établi	39	24,000	573,646	30,670	847,786
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	24,000	150,689	30,670	192,545
Age amount	41	Montant en raison de l'âge	41	3,760	12,742	3,490	11,804
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	3,740	16,239	4,480	20,168
Amounts for dependent children	43	Montants pour enfants à charge	43	3,540	2,941	3,640	2,518
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	17,210	7,065	23,850	11,190
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	16,400	8,205	22,880	13,299
Eligible pension income amount	46	Montant pour revenu de pensions	46	2,530	2,425	4,190	4,148
Disability amount	47	Montant pour personnes handicapées	47	170	708	640	2,574
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	2,790	1,852	3,150	2,479
Amounts transferred from spouse	49	Montants transférés du conjoint	49	840	2,667	860	2,092
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	1,720	3,140	1,900	2,599
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	24,000	35,463	30,670	45,110
Charitable donations	52	Dons de charité	52	7,520	1,432	10,760	2,461
Gifts to Canada or a province	53	Dons au Canada ou à une province	53				
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	6,800	311	9,860	577
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	24,000	35,774	30,670	45,687
Net federal tax	56	Impôt fédéral net	56	24,000	72,742	30,670	119,831
Net provincial tax	57	Impôt provincial net	57	60	38	350	812
Total tax payable	58	Total de l'impôt à payer	58	24,000	72,780	30,670	120,643
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	600	819	830	1,260
Basic federal tax	60	Impôt fédéral de base	60	24,000	69,173	30,670	113,885
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	23,870	3,670	30,600	6,040
Minimum tax	62	Impôt minimum	62	70	303	100	278
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	1,720	1,937	1,500	630
Child tax credit	64	Crédit d'impôt pour enfants	64	2,600	1,683	1,960	1,339

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Quebec (continued) Québec (suite)										I t e m	P o s t e
Jonquière		Laval		Longueuil		Montréal		Québec			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
26,120		163,660		60,170		524,800		87,630		1	
26,120		163,660		60,170		524,800		87,630		2	
	\$		\$		\$		\$		\$	3	
20,520	598,365	128,810	3,477,947	48,040	1,212,484	382,170	9,321,943	65,290	1,664,487	4	
480	7,739	7,010	86,546	1,820	16,481	12,750	165,737	2,210	13,880	5	
620	2,541	5,550	19,323	3,220	6,731	15,470	56,885	2,500	7,649	6	
3,020	13,157	18,770	78,984	6,020	25,347	93,190	394,302	16,090	67,415	7	
5,460	26,228	23,970	118,010	8,750	43,599	109,040	516,909	19,880	89,398	8	
3,520	44,400	16,160	180,465	6,130	61,662	68,510	631,898	13,790	149,425	9	
7,690	4,972	36,580	23,536	12,750	6,605	78,760	50,619	15,600	9,255	10	
5,700	35,887	34,880	173,831	15,300	77,636	115,460	589,047	16,800	78,813	11	
2,140	3,800	15,310	87,182	5,800	25,960	55,970	372,113	7,550	48,377	12	
3,680	3,997	31,380	51,031	11,390	15,331	104,190	275,637	17,760	43,716	13	
11,770	29,474	78,930	277,731	26,490	91,433	271,760	1,305,630	45,150	212,251	14	
400	1,200	3,260	24,116	760	1,658	10,780	98,708	1,050	4,882	15	
340	110	950	1,696	510	1,412	4,650	16,457	1,670	2,528	16	
990	3,842	4,160	15,755	1,520	6,510	21,650	114,925	3,540	18,268	17	
70	12	2,120	1,960	540	231	11,190	25,600	870	213	18	
2,780	-49	14,180	7,540	5,770	4,212	80,790	105,890	9,540	16,324	19	
1,010	7,333	4,570	85,514	1,530	16,806	21,390	326,905	2,630	26,189	20	
1,060	8,014	6,960	44,408	2,580	12,667	19,910	117,956	3,290	14,078	21	
470	10,920	7,770	66,183	2,000	15,977	19,530	176,091	3,050	22,298	22	
130	6,213	2,740	108,094	1,330	45,843	14,870	479,302	2,140	75,262	23	
70	723	1,250	13,074	470	6,239	3,730	38,678	520	6,037	24	
		670	1,191	120	-117	580	-991	120	2,105	25	
4,260	7,972	20,020	38,803	8,030	19,142	69,060	224,208	10,350	33,074	26	
26,120	816,849	163,660	4,982,918	60,170	1,713,848	524,800	15,404,449	87,630	2,605,924	27	
										28	
11,350	17,965	48,960	78,066	20,180	30,066	135,410	193,900	32,020	50,869	29	
7,520	21,536	48,900	128,859	18,540	41,556	141,180	376,495	28,350	63,941	30	
12,940	5,394	61,660	24,790	26,280	9,635	185,960	66,774	35,510	13,381	31	
1,190	3,164	8,500	17,988	3,510	6,725	20,650	49,306	2,900	5,312	32	
4,090	5,493	27,680	31,577	9,540	7,520	87,200	86,551	13,350	7,148	33	
440	3,074	3,700	18,625	1,030	3,896	7,270	35,401	1,470	9,309	34	
1,310	3,348	7,830	28,565	3,530	12,268	25,260	96,178	4,650	15,054	35	
880	4,611	3,110	67,444	1,220	12,823	15,390	204,878	1,690	21,542	36	
440	535	1,300	4,545	280	595	7,040	45,280	510	609	37	
18,190	65,119	108,430	400,460	41,910	125,084	331,700	1,154,764	59,610	187,164	38	
26,120	750,838	163,660	4,585,375	60,170	1,587,354	524,790	14,221,754	87,630	2,414,177	39	
26,120	164,040	163,660	1,027,201	60,170	377,849	524,760	3,291,197	87,630	550,304	40	
3,020	10,225	19,030	64,448	6,130	20,749	94,490	320,044	16,090	54,493	41	
7,060	29,827	27,070	115,532	10,840	49,200	67,520	289,470	14,350	60,961	42	
6,780	5,161	28,920	22,216	7,460	5,219	59,020	46,155	10,600	7,923	43	
20,280	9,328	127,740	58,314	47,090	20,819	371,470	157,148	63,190	27,920	44	
19,780	11,639	121,120	68,230	46,170	24,906	362,930	186,421	62,250	33,771	45	
3,710	3,617	17,630	17,163	6,530	6,423	75,770	72,528	14,890	14,594	46	
430	1,676	2,040	8,655	560	2,323	8,540	34,968	1,410	6,021	47	
4,440	3,728	20,010	14,889	7,330	5,662	69,990	59,659	10,840	8,958	48	
1,230	3,104	4,080	10,822	1,340	3,153	10,200	25,520	2,410	7,850	49	
1,700	1,739	13,080	14,628	4,360	3,959	40,690	70,175	6,980	9,000	50	
26,120	41,483	163,660	241,744	60,170	88,428	524,760	774,041	87,630	132,864	51	
9,990	2,652	54,640	15,576	21,010	5,484	179,570	103,536	39,400	9,545	52	
		30	623			290	8,093	100	1,238	53	
9,400	603	49,110	3,945	18,710	1,306	164,120	29,508	34,910	2,570	54	
26,120	42,085	163,660	245,689	60,170	89,734	524,760	803,550	87,630	135,434	55	
26,120	104,889	163,660	651,528	60,170	214,381	524,800	1,987,665	87,630	336,751	56	
60	49	80	329	10	115	1,570	8,591	30	316	57	
26,120	104,939	163,660	651,857	60,170	214,496	524,800	1,996,256	87,630	337,068	58	
1,780	891	6,850	6,151	1,860	1,410	19,150	30,139	3,950	4,583	59	
26,120	100,067	163,660	621,286	60,170	204,779	524,800	1,891,624	87,630	320,129	60	
25,940	5,115	162,280	33,191	59,950	10,740	520,780	106,502	87,270	17,340	61	
		210	859	80	134	360	1,310	120	268	62	
1,730	506	14,420	11,616	5,470	3,458	53,560	49,585	7,360	6,446	63	
1,670	1,218	11,290	9,062	5,700	3,758	33,340	27,323	5,470	3,818	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

		Item	Poste	Quebec (continued) Québec (suite)			
				Sherbrooke		Trois-Rivières	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	40,160		22,650	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2				
Total number of returns	3	Nombre total de déclarations	3	40,160		22,650	
Sources of income		Sources de revenu			\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	4	30,370	725,134	16,330	455,845
Commissions	5	Commissions	5	1,240	11,493	350	2,450
Other employment income	6	Autres revenus d'emploi	6	1,520	3,356	670	2,479
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	6,460	27,850	4,050	16,870
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	7,430	36,792	5,040	24,131
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	4,120	36,416	2,880	29,670
Family Allowance	10	Allocations familiales	10	7,680	4,552	3,860	2,034
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	9,470	39,845	5,430	28,103
Taxable amount of dividends	12	Montant imposable des dividendes	12	5,170	27,003	2,280	22,446
Bond interest	13	Intérêts obligataires	13	6,810	11,448	5,610	9,525
Bank interest	14	Intérêts bancaires	14	21,360	84,800	12,440	59,875
Mortgage interest	15	Intérêts hypothécaires	15	810	3,701	410	6,186
Income from trusts	16	Revenus de fiducie	16	1,000	2,975	480	496
Annuity income	17	Revenus de rentes	17	1,870	7,323	660	2,002
Foreign investment income	18	Revenus de placements étrangers	18	620	395	280	292
Net rental income	19	Revenus nets de location	19	3,930	7,715	2,210	5,368
Taxable capital gains	20	Gains en capital imposables	20	1,740	18,846	480	5,661
RRSP income	21	Revenu d'un REER	21	1,590	9,691	1,020	3,058
Net business income	22	Revenus nets d'entreprise	22	1,980	27,012	680	7,285
Net professional income	23	Revenus nets de profession libérale	23	1,090	46,316	560	19,774
Net commission income	24	Revenus nets de commissions	24	250	7,465	80	1,984
Net farming income	25	Revenus nets d'agriculture	25	230	-664	140	-60
Net fishing income	26	Revenus nets de pêche	26				
Other income	27	Autres revenus	27	6,380	15,205	2,430	5,759
Total income assessed	28	Revenu total établi	28	40,160	1,154,670	22,650	711,233
Deductions		Déductions					
RPP contributions	29	Cotisations à un régime de pension agréé	29	12,570	19,823	8,210	15,269
RRSP contributions	30	Cotisations à un REER	30	13,300	32,320	7,060	18,389
Union and professional dues	31	Cotisations syndicales et professionnelles	31	17,020	6,944	10,290	4,363
Child care expenses	32	Frais de garde d'enfants	32	1,630	3,130	860	1,435
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	6,800	7,730	3,490	1,370
Other employment expenses	34	Autres dépenses d'emploi	34	750	2,248	170	939
Other deductions	35	Autres déductions	35	2,560	5,249	1,340	2,960
Capital gains deduction	36	Déduction pour gains en capital	36	1,030	13,427	220	3,132
Additional deductions	37	Déductions supplémentaires	37	930	3,342	230	486
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	27,070	94,213	14,840	48,343
Taxable income assessed	39	Revenu imposable établi	39	40,160	1,058,569	22,650	661,761
Non-refundable tax credits		Crédits d'impôt non remboursables					
Basic personal amount	40	Montant personnel de base	40	40,160	252,180	22,650	142,236
Age amount	41	Montant en raison de l'âge	41	6,740	22,828	4,050	13,717
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	5,920	26,604	4,280	18,543
Amounts for dependent children	43	Montants pour enfants à charge	43	5,300	4,085	2,920	1,946
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	30,080	13,167	16,010	7,256
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	28,640	14,679	15,150	8,612
Eligible pension income amount	46	Montant pour revenu de pensions	46	4,620	4,511	3,000	2,908
Disability amount	47	Montant pour personnes handicapées	47	330	1,363	370	1,540
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	6,390	5,364	3,690	2,951
Amounts transferred from spouse	49	Montants transférés du conjoint	49	930	2,331	800	2,042
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	3,360	5,751	1,700	2,716
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	40,160	59,968	22,650	34,748
Charitable donations	52	Dons de charité	52	14,210	8,180	6,950	2,751
Gifts to Canada or a province	53	Dons au Canada ou à une province	53				
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	13,490	2,095	6,420	667
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	40,160	62,062	22,650	35,415
Net federal tax	56	Impôt fédéral net	56	40,160	142,165	22,650	95,055
Net provincial tax	57	Impôt provincial net	57	50	20	90	139
Total tax payable	58	Total de l'impôt à payer	58	40,160	142,185	22,650	95,194
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	1,770	1,893	870	1,130
Basic federal tax	60	Impôt fédéral de base	60	40,160	135,281	22,650	90,364
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	39,860	7,206	22,590	4,879
Minimum tax	62	Impôt minimum	62				
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	5,000	3,597	2,140	2,992
Child tax credit	64	Crédit d'impôt pour enfants	64	2,480	1,941	980	687

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Quebec (concluded) Québec (fin)		Ontario Ontario								I t e m	P o s t e
Total		Barrie		Belleville		Brampton		Brantford			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
3,376,070		36,500		23,320		123,390		43,710		1	
3,376,070		36,500		23,320		123,390		43,710		2	
	\$		\$		\$		\$		\$	3	
2,639,530	68,150,103	28,520	810,650	16,900	473,532	110,250	3,445,581	32,770	898,955	4	
92,460	1,183,055	1,460	25,093	290	7,948	4,030	50,013	960	13,796	5	
109,280	373,367	990	7,596	640	3,988	6,850	28,536	2,310	6,804	6	
400,130	1,683,706	5,210	22,245	5,010	20,935	5,080	20,753	6,850	29,709	7	
540,550	2,615,846	6,800	34,520	5,920	28,638	7,400	32,442	8,510	41,156	8	
332,970	3,394,159	5,280	54,677	5,120	59,282	5,170	62,218	6,240	50,195	9	
809,200	537,228	8,760	5,883	4,510	3,057	31,310	21,325	9,380	6,887	10	
860,890	4,406,889	5,490	28,563	4,200	20,448	22,490	114,307	9,740	48,636	11	
322,360	1,959,507	3,410	25,552	2,950	18,546	8,690	43,773	3,970	17,323	12	
560,730	1,135,185	6,790	11,247	4,890	6,773	18,000	15,068	8,770	13,174	13	
1,627,580	6,189,583	15,910	51,014	12,340	45,426	47,880	91,816	20,450	74,300	14	
47,780	346,956	1,140	5,148	580	3,808	1,530	17,813	1,190	5,838	15	
33,230	67,048	150	381			370	1,009	190	1,837	16	
101,220	475,138	1,150	4,644	1,070	2,893	1,540	5,820	1,810	6,576	17	
42,040	73,329	800	492	710	527	1,300	1,124	640	1,436	18	
327,750	247,829	2,630	-4,898	2,040	-911	11,560	-43,566	2,590	-261	19	
122,730	1,868,128	1,490	15,936	1,120	9,439	3,430	41,489	1,580	14,994	20	
130,310	785,902	1,770	8,758	780	5,042	5,640	31,198	1,570	8,925	21	
157,250	1,460,516	2,350	12,613	780	5,011	9,320	46,069	2,140	17,482	22	
64,230	2,665,101	450	38,378	480	20,733	1,650	64,744	550	25,331	23	
27,780	305,781	170	3,396	150	3,084	1,490	12,720	500	5,616	24	
45,990	310,790	50	-473	150	720	290	1,741	280	3	25	
2,240	25,158									26	
411,070	1,162,821	4,740	18,563	3,870	16,978	12,330	48,212	5,790	18,921	27	
3,376,070	101,423,127	36,500	1,179,976	23,320	755,896	123,390	4,154,204	43,710	1,307,633	28	
1,042,540	1,576,573	7,670	14,586	6,190	12,060	28,560	56,808	7,870	14,698	29	
1,043,290	2,685,560	11,330	35,831	7,920	28,831	40,140	114,349	12,940	39,948	30	
1,322,300	511,920	9,020	3,428	7,720	2,992	38,680	15,195	12,360	3,970	31	
149,550	323,985	1,760	4,038	320	792	8,230	23,828	1,050	2,256	32	
494,940	474,404	7,710	6,865	5,470	2,140	18,940	31,623	10,120	3,885	33	
72,930	321,119	1,400	8,734	1,010	3,376	4,180	22,251	800	4,194	34	
176,080	580,945	2,400	7,571	1,340	5,053	5,380	22,222	3,130	14,294	35	
86,240	1,430,660	1,370	11,983	660	7,346	1,860	23,789	1,140	11,916	36	
80,840	312,804	200	718	230	722	570	2,732	310	1,873	37	
2,273,720	8,217,970	23,530	93,753	16,300	63,313	82,280	312,797	29,880	97,034	38	
3,376,070	93,088,860	36,500	1,085,389	23,320	691,768	123,390	3,836,287	43,710	1,212,264	39	
3,376,020	21,192,273	36,500	228,859	23,320	146,468	123,390	774,494	43,710	274,466	40	
404,000	1,368,281	5,260	17,809	5,120	17,348	5,240	17,738	7,020	23,790	41	
609,120	2,675,732	5,070	21,165	3,160	14,551	16,170	72,629	6,520	27,089	42	
632,930	503,767	7,220	5,577	4,110	3,030	27,820	23,133	7,890	7,006	43	
2,622,680	1,161,455	28,300	13,592	16,540	7,716	110,810	55,391	32,670	14,907	44	
2,492,140	1,339,635	26,840	15,959	15,420	8,897	106,350	66,475	31,950	17,591	45	
363,540	350,653	5,440	5,385	5,350	5,226	5,530	5,380	6,340	6,256	46	
48,030	199,633	400	1,660	470	1,931	1,170	5,040	660	2,718	47	
411,450	331,197	3,920	3,473	2,350	2,133	13,310	11,464	3,640	4,285	48	
75,530	195,499	950	2,340	890	2,559	1,160	3,646	1,380	3,691	49	
237,670	286,035	2,300	3,403	1,520	2,035	4,060	6,902	2,240	1,883	50	
3,376,020	5,031,684	36,500	54,251	23,320	36,011	123,390	177,433	43,710	65,205	51	
1,205,280	419,819	14,510	7,774	9,900	6,901	40,480	20,963	16,040	11,158	52	
1,440	14,487									53	
1,081,050	108,084	13,200	2,008	9,020	1,816	37,050	5,430	14,880	2,953	54	
3,376,020	5,139,768	36,500	56,259	23,320	37,827	123,390	182,863	43,710	68,158	55	
3,376,070	13,071,080	36,500	160,342	23,320	98,786	123,390	587,529	43,710	170,784	56	
7,270	23,555	32,980	80,609	20,970	48,576	114,400	293,756	39,570	85,499	57	
3,376,070	13,094,635	36,500	240,951	23,320	147,363	123,390	881,285	43,710	256,282	58	
147,870	149,977	1,790	1,624	900	815	7,880	5,399	1,530	1,486	59	
3,376,070	12,449,642	36,500	152,060	23,320	93,450	123,390	557,816	43,710	162,168	60	
3,351,130	677,728	36,420	8,276	23,150	5,097	122,430	30,186	43,320	8,755	61	
3,600	12,800	170	530	110	233	60	209	30	69	62	
305,270	261,090	3,290	3,405	2,950	2,471	8,430	5,832	3,760	2,308	63	
263,890	206,139	2,200	1,814	1,760	1,360	8,170	6,921	3,180	2,102	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Ontario (continued)			
			Ontario (suite)			
			Burlington		Cambridge	
Item	Poste		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	72,610	53,520	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	72,610	53,520	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	58,540	\$ 44,440	\$ 1,313,875
Commissions	5	Commissions	5	3,790	1,530	17,518
Other employment income	6	Autres revenus d'emploi	6	2,670	15,088	4,675
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	9,710	40,092	23,524
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	12,050	56,523	7,270
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	10,070	129,278	5,280
Family Allowance	10	Allocations familiales	10	15,920	11,587	9,093
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	10,480	49,959	9,530
Taxable amount of dividends	12	Montant imposable des dividendes	12	10,490	69,946	4,440
Bond interest	13	Intérêts obligataires	13	13,800	21,768	10,110
Bank interest	14	Intérêts bancaires	14	37,740	116,417	23,980
Mortgage interest	15	Intérêts hypothécaires	15	2,350	16,453	1,420
Income from trusts	16	Revenus de fiducie	16	440	764	340
Annuity income	17	Revenus de rentes	17	3,120	14,306	1,470
Foreign investment income	18	Revenus de placements étrangers	18	2,380	4,633	1,090
Net rental income	19	Revenus nets de location	19	3,730	-11,636	2,300
Taxable capital gains	20	Gains en capital imposables	20	3,770	35,041	1,910
RRSP income	21	Revenu d'un REER	21	4,000	31,623	2,630
Net business income	22	Revenus nets d'entreprise	22	3,140	22,389	2,610
Net professional income	23	Revenus nets de profession libérale	23	1,530	73,211	540
Net commission income	24	Revenus nets de commissions	24	450	5,988	430
Net farming income	25	Revenus nets d'agriculture	25	70	77	260
Net fishing income	26	Revenus nets de pêche	26			
Other income	27	Autres revenus	27	11,490	49,539	6,580
Total income assessed	28	Revenu total établi	28	72,610	2,843,107	53,520
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	18,230	34,283	10,790
RRSP contributions	30	Cotisations à un REER	30	29,290	101,559	17,680
Union and professional dues	31	Cotisations syndicales et professionnelles	31	19,230	7,163	15,370
Child care expenses	32	Frais de garde d'enfants	32	3,630	9,652	2,020
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	19,460	24,592	9,660
Other employment expenses	34	Autres dépenses d'emploi	34	3,360	19,908	1,690
Other deductions	35	Autres déductions	35	4,990	28,101	3,070
Capital gains deduction	36	Déduction pour gains en capital	36	2,520	22,651	1,450
Additional deductions	37	Déductions supplémentaires	37	1,060	3,664	350
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	53,270	251,575	36,390
Taxable income assessed	39	Revenu imposable établi	39	72,610	2,587,352	53,520
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	72,610	455,686	53,520
Age amount	41	Montant en raison de l'âge	41	9,800	33,203	5,650
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	7,800	33,014	7,510
Amounts for dependent children	43	Montants pour enfants à charge	43	14,360	12,382	11,370
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	57,850	29,410	45,060
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	55,110	34,779	42,720
Eligible pension income amount	46	Montant pour revenu de pensions	46	10,720	10,432	5,270
Disability amount	47	Montant pour personnes handicapées	47	1,590	6,434	1,410
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	9,400	9,376	6,060
Amounts transferred from spouse	49	Montants transférés du conjoint	49	2,080	3,574	1,870
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	3,750	6,160	2,180
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	72,610	107,861	53,520
Charitable donations	52	Dons de charité	52	31,060	22,678	22,770
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	20	77	10
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	29,130	6,022	21,510
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	72,610	113,883	53,520
Net federal tax	56	Impôt fédéral net	56	72,610	426,675	53,520
Net provincial tax	57	Impôt provincial net	57	67,290	215,236	48,150
Total tax payable	58	Total de l'impôt à payer	58	72,610	641,911	53,520
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	6,630	6,036	2,770
Basic federal tax	60	Impôt fédéral de base	60	72,610	403,877	53,520
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	72,140	23,380	52,840
Minimum tax	62	Impôt minimum	62	100	180	10
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	10,110	9,320	4,210
Child tax credit	64	Crédit d'impôt pour enfants	64	2,940	2,135	3,820

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations impossibles selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
Chatham		Cornwall		Gloucester		Guelph		Hamilton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
24,970		24,760		64,190		48,990		162,950		1	
24,970		24,760		64,190		48,990		162,950		2	
	\$		\$		\$		\$		\$	3	
19,150	500,608	19,560	505,966	56,130	1,991,967	37,990	1,128,806	127,850	3,529,320	4	
720	11,232	760	5,850	2,050	37,456	870	14,098	3,480	52,328	5	
670	2,245	290	1,610	1,580	4,191	1,950	6,535	6,320	19,733	6	
4,140	17,632	3,320	14,171	3,640	15,058	7,430	31,346	26,400	110,575	7	
5,460	25,198	4,770	25,124	5,460	24,551	9,450	46,007	34,330	174,162	8	
3,830	31,909	3,200	39,173	5,960	86,343	6,160	54,900	27,140	250,191	9	
6,930	4,983	5,210	3,529	17,910	11,790	9,600	7,144	31,120	21,371	10	
5,440	20,185	6,700	27,128	7,550	32,105	6,790	29,626	33,330	154,483	11	
2,340	8,739	1,530	10,806	5,340	16,479	5,130	19,225	14,010	59,194	12	
4,080	6,752	4,230	6,931	15,220	13,842	10,220	15,258	28,770	45,417	13	
13,730	48,204	10,360	26,078	28,040	46,183	24,600	92,552	80,030	254,787	14	
420	2,543	240	2,156	800	6,151	1,190	8,514	3,150	26,191	15	
180	89	50	30	430	407	190	1,779	350	556	16	
680	1,827	750	2,714	1,080	3,799	1,790	5,740	5,790	19,161	17	
130	479	210	163	930	127	1,220	686	2,880	2,868	18	
1,350	3,607	2,190	1,192	3,750	-10,138	4,470	4,642	8,330	-4,679	19	
1,580	10,189	590	8,416	2,390	17,439	2,260	21,819	4,380	37,986	20	
1,650	14,012	950	6,146	2,300	13,167	2,610	15,768	8,870	47,242	21	
1,340	1,909	790	3,903	3,110	15,262	2,970	19,081	5,690	30,027	22	
170	27,234	140	15,911	1,460	46,920	990	37,454	2,420	109,632	23	
330	3,343	70	1,077	380	4,018	240	6,811	840	11,984	24	
580	129	70	-249	150	-663	370	-673	430	1,639	25	
5,140	15,017	2,480	8,081	6,570	19,299	6,390	20,299	24,460	78,651	27	
24,970	758,064	24,760	715,905	64,190	2,395,753	48,990	1,587,415	162,950	5,032,818	28	
6,280	10,924	5,750	10,453	30,430	74,232	13,030	27,477	37,980	58,775	29	
7,240	21,269	6,790	18,620	25,290	70,355	16,050	48,559	50,260	140,301	30	
8,500	2,863	9,050	3,161	23,460	8,378	14,240	5,163	53,900	20,356	31	
1,190	1,905	530	1,517	5,010	17,104	2,350	3,862	4,070	9,560	32	
4,820	980	5,260	1,918	17,200	9,811	12,130	7,313	30,640	17,273	33	
920	4,357	500	2,835	2,680	11,344	1,900	7,306	3,790	19,899	34	
1,850	4,410	1,690	4,872	4,420	13,038	3,580	11,358	9,400	31,173	35	
1,440	9,852	540	7,964	1,710	10,336	1,680	15,918	3,330	20,871	36	
140	392	80	123	430	2,408	720	1,554	1,270	3,699	37	
16,700	56,951	16,530	51,463	50,960	217,006	33,760	128,510	108,910	321,906	38	
24,970	699,946	24,760	663,239	64,190	2,174,835	48,990	1,457,325	162,950	4,703,785	39	
24,970	156,805	24,760	155,480	64,190	402,218	48,990	307,682	162,950	1,021,869	40	
4,160	14,080	3,320	11,241	3,640	12,332	7,430	25,148	26,590	90,054	41	
3,700	15,242	3,410	13,828	8,530	36,772	6,390	25,053	23,670	99,861	42	
6,150	5,165	4,700	3,731	16,180	12,185	8,130	6,629	27,030	22,365	43	
19,300	8,620	18,570	8,277	57,710	30,097	38,300	18,220	124,060	57,469	44	
18,620	10,240	18,430	9,868	55,220	37,030	36,650	21,924	122,230	69,904	45	
4,040	3,809	3,490	3,402	5,820	5,715	6,970	6,846	28,210	27,449	46	
470	2,014	550	2,244	650	2,673	910	3,716	4,590	18,992	47	
3,540	4,481	2,290	2,865	10,650	11,842	7,300	7,985	16,710	16,962	48	
660	1,485	560	1,539	790	1,683	1,210	2,632	5,940	16,339	49	
680	1,048	1,000	1,080	2,360	2,601	2,850	3,342	6,990	14,132	50	
24,970	37,897	24,760	36,316	64,190	94,413	48,990	72,938	162,950	247,385	51	
10,910	7,236	10,020	4,250	31,120	10,229	19,250	12,623	68,810	36,703	52	
10,260	1,878	8,920	1,062	27,630	2,489	20	113	40	1,695	53	
24,970	39,775	24,760	37,379	64,190	96,901	48,990	76,261	162,950	257,276	55	
24,970	98,471	24,760	92,007	64,190	350,338	48,990	216,477	162,950	675,055	56	
22,530	49,236	21,900	46,151	58,840	174,989	43,870	108,205	147,160	338,402	57	
24,970	147,708	24,760	138,157	64,190	525,327	48,990	324,681	162,950	1,013,458	58	
1,350	1,166	980	1,202	5,940	3,912	2,390	2,404	6,510	7,139	59	
24,970	93,412	24,760	87,398	64,190	332,329	48,990	205,272	162,950	640,775	60	
24,790	5,105	24,500	4,750	63,450	17,715	48,740	11,302	161,630	34,916	61	
		110	272	140	274	40	184	110	134	62	
2,070	1,164	1,530	1,440	5,130	2,194	5,080	2,560	13,610	7,885	63	
2,380	2,522	1,410	897	3,900	2,714	3,690	3,287	8,950	7,123	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued) Ontario (suite)			
		Kingston		Kitchener and/et Waterloo	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	54,060	128,080
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	54,060	128,080
Sources of income		Sources de revenu			
Employment income before deductions	4	Revenus d'emploi avant retenues	4	40,920	1,292,517
Commissions	5	Commissions	5	2,240	31,700
Other employment income	6	Autres revenus d'emploi	6	1,470	15,762
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	9,280	37,666
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	10,390	51,947
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	8,120	102,905
Family Allowance	10	Allocations familiales	10	12,500	8,117
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	6,290	35,879
Taxable amount of dividends	12	Montant imposable des dividendes	12	5,420	28,402
Bond interest	13	Intérêts obligataires	13	12,720	20,310
Bank interest	14	Intérêts bancaires	14	26,710	93,660
Mortgage interest	15	Intérêts hypothécaires	15	1,500	8,770
Income from trusts	16	Revenus de fiducie	16	180	559
Annuity income	17	Revenus de rentes	17	1,810	8,114
Foreign investment income	18	Revenus de placements étrangers	18	1,890	1,495
Net rental income	19	Revenus nets de location	19	3,290	-2,203
Taxable capital gains	20	Gains en capital imposables	20	2,450	16,414
RRSP income	21	Revenu d'un REER	21	2,040	14,037
Net business income	22	Revenus nets d'entreprise	22	2,240	21,822
Net professional income	23	Revenus nets de profession libérale	23	1,440	73,637
Net commission income	24	Revenus nets de commissions	24	490	3,009
Net farming income	25	Revenus nets d'agriculture	25	20	-58
Net fishing income	26	Revenus nets de pêche	26		
Other income	27	Autres revenus	27	10,150	38,898
Total income assessed	28	Revenu total établi	28	54,060	1,903,357
Deductions		Déductions			
RPP contributions	29	Cotisations à un régime de pension agréé	29	18,640	39,892
RRSP contributions	30	Cotisations à un REER	30	16,670	48,219
Union and professional dues	31	Cotisations syndicales et professionnelles	31	19,670	7,185
Child care expenses	32	Frais de garde d'enfants	32	1,860	3,130
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	12,120	6,401
Other employment expenses	34	Autres dépenses d'emploi	34	1,470	8,643
Other deductions	35	Autres déductions	35	2,540	10,770
Capital gains deduction	36	Déduction pour gains en capital	36	1,940	12,354
Additional deductions	37	Déductions supplémentaires	37	670	1,132
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	38,630	137,727
Taxable income assessed	39	Revenu imposable établi	39	54,060	1,760,535
Non-refundable tax credits		Crédits d'impôt non remboursables			
Basic personal amount	40	Montant personnel de base	40	54,060	339,393
Age amount	41	Montant en raison de l'âge	41	9,560	32,376
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	6,830	28,660
Amounts for dependent children	43	Montants pour enfants à charge	43	10,080	7,725
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	41,920	20,203
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	39,740	24,563
Eligible pension income amount	46	Montant pour revenu de pensions	46	8,250	8,189
Disability amount	47	Montant pour personnes handicapées	47	1,360	6,366
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	6,590	9,978
Amounts transferred from spouse	49	Montants transférés du conjoint	49	1,940	4,766
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	1,950	1,826
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	54,060	82,269
Charitable donations	52	Dons de charité	52	25,790	14,273
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	20	72
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	23,460	3,712
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	54,060	85,981
Net federal tax	56	Impôt fédéral net	56	54,060	277,831
Net provincial tax	57	Impôt provincial net	57	49,550	140,121
Total tax payable	58	Total de l'impôt à payer	58	54,060	417,952
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	Impôt fédéral de base	60	54,060	263,165
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	53,660	15,206
Minimum tax	62	Impôt minimum	62	110	109
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	5,180	3,784
Child tax credit	64	Crédit d'impôt pour enfants	64	2,920	2,162

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
London		Markham		Mississauga		Nepean		Niagara Falls			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
156,180		98,560		248,500		57,610		39,050		1	
156,180		98,560		248,500		57,610		39,050		2	
	\$		\$		\$		\$		\$	3	
124,440	3,539,094	82,020	3,132,783	217,760	7,066,817	48,390	1,625,921	30,740	811,296	4	
5,670	83,700	3,770	101,042	10,780	193,494	1,840	22,740	1,360	18,967	5	
6,100	24,812	5,860	26,697	12,020	52,859	1,740	4,118	1,350	8,819	6	
21,690	92,611	6,830	28,812	16,570	70,079	5,330	22,915	5,260	22,960	7	
26,340	133,153	7,070	36,214	22,630	112,637	8,300	39,515	6,890	36,830	8	
20,360	240,784	5,150	78,455	17,650	220,189	7,490	143,419	5,390	59,435	9	
32,450	24,436	24,890	17,378	65,040	45,093	12,580	8,851	8,030	5,097	10	
23,680	110,859	13,010	58,753	40,040	203,955	6,280	29,078	8,590	36,699	11	
18,850	95,398	13,960	98,926	22,350	128,844	8,360	25,359	2,840	9,552	12	
29,210	39,395	19,390	36,197	36,630	56,342	13,650	19,826	9,310	10,781	13	
84,130	274,862	56,860	209,958	118,190	268,835	29,800	81,953	19,130	68,229	14	
3,490	19,872	4,590	42,387	5,490	42,410	1,740	13,571	370	4,338	15	
940	1,021	360	1,789	1,940	2,676	520	426	230	584	16	
7,230	26,700	2,090	8,381	3,710	18,551	1,150	7,178	1,050	4,020	17	
5,590	5,603	3,930	9,462	6,230	8,104	1,660	2,214	720	257	18	
7,760	-2,961	11,490	-57,304	22,080	-79,558	4,210	-19,681	1,560	2,957	19	
9,690	92,074	4,800	77,223	7,950	92,974	3,900	47,092	980	7,561	20	
9,230	57,095	4,700	34,794	14,230	101,457	2,550	19,921	1,380	6,149	21	
6,730	34,106	9,730	48,791	15,440	100,523	2,760	19,104	1,510	16,720	22	
3,960	184,083	4,060	224,216	5,010	233,808	2,130	85,800	650	22,222	23	
1,610	17,204	930	11,529	3,190	22,353	150	4,951	120	962	24	
690	4,601	420	-2,650	600	-500	180	-883	20	1,166	25	
10										26	
22,040	72,311	13,000	52,712	29,060	95,576	7,580	36,365	4,760	7,622	27	
156,180	5,170,811	98,560	4,276,546	248,500	9,057,519	57,610	2,239,754	39,050	1,163,220	28	
42,300	79,261	21,670	50,278	58,500	104,400	21,040	48,815	7,140	13,308	29	
54,640	161,323	43,910	175,843	86,930	283,449	23,670	78,282	10,920	31,200	30	
56,970	20,625	23,080	8,699	69,590	26,043	21,290	7,649	11,750	4,276	31	
8,180	21,605	9,130	29,623	15,320	50,881	3,190	8,463	690	1,402	32	
36,260	29,732	25,170	67,493	47,010	65,919	15,990	8,763	7,890	4,366	33	
5,040	22,646	4,670	39,138	10,880	63,285	1,670	8,731	860	2,985	34	
9,580	40,770	4,100	28,518	14,060	54,840	2,790	7,633	2,240	6,945	35	
7,050	58,506	3,220	46,614	5,520	56,861	2,880	22,614	800	5,529	36	
970	5,878	1,150	8,903	1,660	9,600	740	2,284	300	809	37	
113,630	440,347	70,170	455,109	169,990	715,276	43,480	193,234	24,770	70,821	38	
156,180	4,721,836	98,560	3,812,189	248,500	8,330,023	57,610	2,041,214	39,050	1,091,192	39	
156,180	980,595	98,430	617,514	248,500	1,557,624	57,610	361,657	39,050	245,240	40	
21,890	74,135	7,110	24,092	17,280	58,534	5,490	18,509	5,450	18,466	41	
21,270	88,069	10,210	43,158	37,330	168,232	7,140	32,017	5,350	23,188	42	
28,180	24,603	21,970	18,202	56,320	45,921	10,870	8,769	6,380	5,403	43	
123,970	57,696	84,730	43,568	214,350	106,595	48,250	24,112	29,830	13,075	44	
119,610	69,382	74,600	47,158	205,990	127,042	46,180	29,033	28,970	15,877	45	
21,850	21,455	5,700	5,636	18,260	17,880	7,590	7,498	5,620	5,452	46	
4,000	16,838	1,110	4,555	3,660	14,940	1,370	5,654	1,610	6,634	47	
20,570	22,033	17,540	20,635	31,750	33,385	10,480	10,496	3,260	3,672	48	
5,100	13,398	1,960	4,179	3,600	7,616	1,210	2,426	1,360	3,887	49	
7,800	14,217	7,950	10,437	10,600	15,422	3,150	4,935	2,720	2,863	50	
156,180	235,021	98,560	143,030	248,500	366,681	57,610	85,898	39,050	58,419	51	
69,140	39,549	43,240	35,723	87,080	43,419	29,570	16,192	16,200	9,303	52	
50	1,253	30	10	50	5	20	31			53	
64,950	10,598	41,050	9,562	79,800	11,102	27,530	4,208	14,920	2,400	54	
156,180	245,619	98,560	152,591	248,500	377,782	57,610	90,105	39,050	60,820	55	
156,180	703,363	98,560	680,891	248,500	1,350,056	57,610	338,914	38,950	152,409	56	
139,890	353,272	90,120	344,764	226,900	680,839	52,860	170,544	33,760	76,872	57	
156,180	1,056,635	98,560	1,025,655	248,500	2,030,895	57,610	509,458	39,050	229,281	58	
7,710	8,701	10,160	9,561	17,290	13,677	5,720	5,763	1,380	1,213	59	
156,180	667,459	98,560	641,076	248,500	1,281,227	57,610	321,980	39,050	147,748	60	
154,500	37,644	98,100	40,462	246,830	74,802	57,150	18,414	38,480	8,040	61	
270	916	100	559	150	818	180	648	30	40	62	
18,450	12,709	13,620	13,182	21,670	17,167	8,080	3,377	2,630	1,272	63	
10,680	8,363	5,360	4,250	16,420	12,571	2,710	2,066	2,690	1,763	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

		Ontario (continued)			
		Ontario (suite)			
		North Bay		Oakville	
Item	Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	29,780		66,120	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>				
Total number of returns	3 <i>Nombre total de déclarations</i>	29,780		66,120	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	23,650	640,275	53,660	2,206,491
Commissions	5 <i>Commissions</i>	770	9,584	3,170	101,728
Other employment income	6 <i>Autres revenus d'emploi</i>	1,300	5,462	1,730	13,354
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	3,080	13,021	7,110	30,319
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	5,280	27,938	9,820	49,338
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	4,360	55,733	7,990	124,313
Family Allowance	10 <i>Allocations familiales</i>	7,090	4,959	18,130	12,504
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	4,710	22,677	8,070	35,330
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	2,650	9,086	10,060	63,323
Bond interest	13 <i>Intérêts obligataires</i>	5,560	5,655	14,840	20,308
Bank interest	14 <i>Intérêts bancaires</i>	13,990	34,331	37,270	101,384
Mortgage interest	15 <i>Intérêts hypothécaires</i>	380	3,075	2,410	22,622
Income from trusts	16 <i>Revenus de fiducie</i>	50	12	490	1,610
Annuity income	17 <i>Revenus de rentes</i>	850	3,992	2,690	14,524
Foreign investment income	18 <i>Revenus de placements étrangers</i>	880	225	2,260	3,124
Net rental income	19 <i>Revenus nets de location</i>	2,150	-2,112	4,310	-7,425
Taxable capital gains	20 <i>Gains en capital imposables</i>	1,620	14,189	4,210	50,875
RRSP income	21 <i>Revenu d'un REER</i>	1,430	8,989	3,230	20,731
Net business income	22 <i>Revenus nets d'entreprise</i>	1,920	13,660	3,550	22,350
Net professional income	23 <i>Revenus nets de profession libérale</i>	590	30,530	2,020	102,625
Net commission income	24 <i>Revenus nets de commissions</i>	160	920	530	12,305
Net farming income	25 <i>Revenus nets d'agriculture</i>			200	162
Net fishing income	26 <i>Revenus nets de pêche</i>				
Other income	27 <i>Autres revenus</i>	4,040	8,255	12,470	74,035
Total income assessed	28 <i>Revenu total établi</i>	29,780	910,436	66,120	3,075,930
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	9,310	20,494	16,230	34,842
RRSP contributions	30 <i>Cotisations à un REER</i>	9,260	24,583	29,190	112,072
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	8,790	3,116	17,310	5,989
Child care expenses	32 <i>Frais de garde d'enfants</i>	1,180	2,265	4,480	17,236
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	6,050	4,075	20,070	26,425
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	960	3,776	4,080	26,802
Other deductions	35 <i>Autres déductions</i>	1,560	3,138	3,710	21,512
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	1,190	11,037	3,150	31,058
Additional deductions	37 <i>Déductions supplémentaires</i>	420	622	1,520	8,732
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	20,980	73,106	52,340	284,669
Taxable income assessed	39 <i>Revenu imposable établi</i>	29,780	836,055	66,120	2,784,378
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	29,610	185,943	66,120	415,255
Age amount	41 <i>Montant en raison de l'âge</i>	3,080	10,432	7,350	24,881
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	4,920	20,566	9,840	42,924
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	5,940	4,668	16,260	13,209
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	22,950	10,607	54,560	29,615
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	22,380	12,916	50,590	34,294
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	4,360	4,317	8,810	8,522
Disability amount	47 <i>Montant pour personnes handicapées</i>	790	3,249	1,390	5,293
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	4,140	4,246	10,370	9,938
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	970	2,842	2,060	5,343
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	1,160	595	3,320	4,538
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	29,780	44,251	66,120	100,948
Charitable donations	52 <i>Dons de charité</i>	9,030	5,488	30,010	14,998
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	100	26		
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	8,270	1,421	27,740	3,828
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	29,780	45,672	66,120	104,776
Net federal tax	56 <i>Impôt fédéral net</i>	29,780	119,091	66,120	508,016
Net provincial tax	57 <i>Impôt provincial net</i>	26,820	59,636	62,250	258,518
Total tax payable	58 <i>Total de l'impôt à payer</i>	29,780	178,727	66,120	766,534
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>	1,220	1,275	8,520	7,191
Basic federal tax	60 <i>Impôt fédéral de base</i>	29,780	113,087	66,120	479,374
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	29,550	6,109	65,870	30,346
Minimum tax	62 <i>Impôt minimum</i>	30	123	30	137
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	2,650	1,210	10,030	8,437
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	2,430	1,582	2,920	2,368

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 5A (suite)
Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
Oshawa		Ottawa		Peterborough		St. Catharines		Sarnia			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
71,480		192,970		42,690		72,350		33,900		1	
71,480		192,970		42,690		72,350		33,900		2	
	\$		\$		\$		\$		\$	3	
57,750	1,792,508	144,640	4,659,418	30,960	836,510	54,390	1,609,986	25,860	838,295	4	
1,730	29,081	5,260	80,193	610	11,719	1,550	15,356	1,140	6,559	5	
8,500	21,593	4,880	20,291	1,730	7,778	3,010	10,387	1,310	7,243	6	
9,320	38,674	34,600	146,662	8,050	34,028	13,470	56,299	5,460	23,151	7	
11,210	53,682	42,200	204,126	10,980	52,996	18,480	87,996	6,570	33,454	8	
8,730	94,530	37,010	631,651	8,180	94,157	13,870	165,382	5,250	69,059	9	
17,200	11,623	29,200	20,093	8,520	6,041	14,140	10,256	7,050	5,008	10	
15,610	66,625	22,640	101,504	7,300	34,106	15,370	58,358	5,820	22,211	11	
4,910	25,552	24,350	141,128	5,510	33,505	7,810	39,603	4,060	19,120	12	
13,310	20,742	45,630	102,405	8,010	13,315	14,140	19,878	6,360	11,215	13	
31,440	98,178	102,990	379,499	21,500	83,648	38,800	122,061	17,430	59,693	14	
1,440	11,557	6,370	50,928	1,200	10,033	1,840	11,614	510	2,116	15	
150	409	1,510	2,636	280	10	410	173	130	24	16	
1,490	5,709	10,330	59,027	2,810	10,365	2,870	8,952	1,780	7,106	17	
1,440	862	6,190	13,529	1,200	3,067	2,060	2,366	1,340	972	18	
5,240	-5,654	14,130	-11,680	2,980	4,963	4,960	4,974	1,530	620	19	
2,440	23,584	12,090	136,070	1,740	23,263	3,290	24,786	1,310	8,654	20	
2,750	15,361	8,500	64,799	2,070	12,720	2,600	12,185	2,160	17,382	21	
2,950	18,818	9,240	64,337	2,110	13,868	4,030	25,367	1,310	15,108	22	
910	47,614	8,820	320,748	700	43,395	850	57,352	530	43,860	23	
180	5,936	1,170	7,466	250	3,050	510	5,332	180	4,040	24	
30	-179	400	-1,380	430	360	270	3,432	240	-9	25	
		60	3,218							26	
11,600	35,378	29,380	118,324	7,260	22,612	13,220	39,096	6,980	20,810	27	
71,480	2,412,183	192,970	7,314,988	42,690	1,355,510	72,350	2,391,191	33,900	1,215,691	28	
18,070	29,572	72,040	167,696	9,090	18,218	15,550	26,986	7,550	13,941	29	
18,910	53,417	68,950	229,143	12,440	36,402	24,270	74,096	11,920	34,083	30	
28,110	10,769	64,980	23,664	14,300	5,332	24,270	9,254	12,650	4,822	31	
3,770	8,601	6,400	15,514	1,460	3,272	2,090	7,076	980	2,878	32	
14,000	10,378	55,770	36,332	9,120	4,887	16,150	9,954	7,980	4,250	33	
2,110	10,949	3,950	19,484	1,020	3,888	1,560	7,786	1,280	6,514	34	
3,640	18,610	11,790	55,471	1,340	5,911	3,520	9,933	2,560	13,478	35	
1,320	12,671	8,760	74,993	1,260	16,743	2,600	18,376	930	6,834	36	
480	2,666	1,250	3,780	150	596	890	2,735	260	1,582	37	
49,210	157,632	141,770	626,077	26,960	95,249	47,800	166,195	23,830	88,383	38	
71,480	2,253,364	192,970	6,668,206	42,690	1,258,546	72,350	2,220,570	33,900	1,124,451	39	
71,480	448,423	192,970	1,210,390	42,690	268,106	72,350	454,327	33,890	212,320	40	
9,270	31,411	35,120	118,962	8,100	27,421	13,790	46,720	5,440	18,415	41	
11,440	48,133	21,050	90,119	6,010	23,758	10,680	43,354	5,310	22,668	42	
14,060	11,260	24,660	20,105	7,240	6,388	12,570	11,269	6,500	5,135	43	
57,680	28,308	144,990	71,698	29,970	14,030	53,260	24,917	26,200	12,459	44	
55,960	34,644	139,140	84,740	28,760	16,461	51,630	29,324	25,240	14,992	45	
8,880	8,860	38,320	37,769	9,000	8,778	13,860	13,580	5,720	5,687	46	
1,340	5,454	4,730	19,634	1,010	4,172	2,790	11,468	450	1,841	47	
8,890	7,833	30,850	32,861	5,440	6,799	9,620	10,343	4,950	4,347	48	
2,000	5,943	5,940	15,106	1,530	4,171	3,140	9,469	720	2,292	49	
2,280	5,572	13,330	26,872	2,040	3,347	3,870	4,153	1,960	1,581	50	
71,480	108,058	192,970	293,840	42,690	65,189	72,350	111,983	33,900	51,284	51	
30,510	16,440	95,770	59,374	22,670	16,132	35,350	23,462	15,660	12,521	52	
		160	977	100	3					53	
29,000	4,226	89,170	15,717	20,830	4,255	32,470	6,130	14,950	3,308	54	
71,480	112,284	192,970	309,557	42,690	69,445	72,350	118,113	33,900	54,592	55	
71,480	341,017	192,970	1,082,397	42,690	178,295	72,290	328,474	33,900	175,945	56	
65,650	171,140	176,320	537,364	38,520	89,397	66,230	165,274	31,160	89,375	57	
71,480	512,157	192,970	1,619,761	42,690	267,691	72,350	493,748	33,900	265,321	58	
3,950	3,040	14,490	21,246	2,090	2,174	4,380	4,426	2,960	2,857	59	
71,480	323,968	192,970	1,022,691	42,690	169,960	72,350	312,246	33,900	168,953	60	
70,760	17,328	191,980	58,954	42,400	9,105	71,730	17,209	33,340	9,359	61	
90	185	300	1,574	30	105	140	242	30	59	62	
4,640	3,404	23,800	18,804	5,410	4,465	7,360	5,276	3,970	2,547	63	
4,430	3,291	8,910	7,959	2,970	2,215	3,830	2,379	1,630	1,240	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		Sault Ste. Marie		Sudbury	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	41,840	45,740	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2			
Total number of returns	3 <i>Nombre total de déclarations</i>	3	41,840	45,740	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	4	30,530	33,840	1,094,322
Commissions	5 <i>Commissions</i>	5	1,040	630	2,255
Other employment income	6 <i>Autres revenus d'emploi</i>	6	1,670	2,160	6,110
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	7,130	29,054	35,243
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	9,720	11,000	58,426
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	8,940	91,969	82,502
Family Allowance	10 <i>Allocations familiales</i>	10	8,570	5,579	6,190
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	12,100	61,613	40,048
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	3,970	20,642	25,563
Bond interest	13 <i>Intérêts obligataires</i>	13	5,670	8,415	10,871
Bank interest	14 <i>Intérêts bancaires</i>	14	21,190	60,850	81,077
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	850	3,879	9,144
Income from trusts	16 <i>Revenus de fiducie</i>	16	150	37	43
Annuity income	17 <i>Revenus de rentes</i>	17	1,130	2,669	8,270
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	1,080	368	134
Net rental income	19 <i>Revenus nets de location</i>	19	2,300	153	4,492
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	1,940	15,883	12,062
RRSP income	21 <i>Revenu d'un REER</i>	21	2,490	7,564	19,042
Net business income	22 <i>Revenus nets d'entreprise</i>	22	2,490	5,523	14,186
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	490	41,328	65,109
Net commission income	24 <i>Revenus nets de commissions</i>	24	210	2,984	6,690
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	20	11	
Net fishing income	26 <i>Revenus nets de pêche</i>	26			
Other income	27 <i>Autres revenus</i>	27	7,340	19,248	18,915
Total income assessed	28 <i>Revenu total établi</i>	28	41,840	1,314,271	1,600,694
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	29	9,970	21,530	20,303
RRSP contributions	30 <i>Cotisations à un REER</i>	30	13,210	32,844	51,338
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	31	17,820	6,511	14,820
Child care expenses	32 <i>Frais de garde d'enfants</i>	32	970	1,145	4,754
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	33	8,330	6,505	7,332
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	34	1,190	5,338	3,189
Other deductions	35 <i>Autres déductions</i>	35	3,820	7,055	3,210
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	36	1,270	13,377	9,536
Additional deductions	37 <i>Déductions supplémentaires</i>	37	790	1,040	472
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	38	30,160	95,345	115,187
Taxable income assessed	39 <i>Revenu imposable établi</i>	39	41,840	1,217,307	1,482,050
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	40	41,840	262,768	287,222
Age amount	41 <i>Montant en raison de l'âge</i>	41	7,140	24,173	28,552
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	42	7,360	30,027	25,199
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	43	7,130	5,816	6,284
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	44	30,120	13,970	15,584
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	45	30,450	17,241	18,674
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	46	8,940	8,719	9,054
Disability amount	47 <i>Montant pour personnes handicapées</i>	47	950	3,916	6,676
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	48	7,740	8,349	7,441
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	49	1,350	3,646	4,807
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	50	1,660	3,073	2,966
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	51	41,840	64,868	70,125
Charitable donations	52 <i>Dons de charité</i>	52	20,720	8,413	18,290
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	53			8,104
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	54	18,630	2,139	2,041
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	55	41,840	67,007	72,166
Net federal tax	56 <i>Impôt fédéral net</i>	56	41,840	172,855	234,890
Net provincial tax	57 <i>Impôt provincial net</i>	57	37,940	86,590	117,929
Total tax payable	58 <i>Total de l'impôt à payer</i>	58	41,840	259,445	352,819
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60 <i>Impôt fédéral de base</i>	60	41,840	164,162	222,161
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	61	41,500	8,887	12,824
Minimum tax	62 <i>Impôt minimum</i>	62	20	31	144
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	63	3,870	2,750	3,405
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	64	1,800	731	1,375

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 5A (suite)
Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Ontario (concluded) Ontario (fin)								Manitoba Manitoba		I t e m	P o s t e
Thunder Bay		Toronto (Metro-Métro)		Windsor		Total		Brandon			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
69,480		1,215,610		104,610		5,271,280		20,550		1	
69,480		1,215,610		104,610		5,271,280		20,550		2	
	\$		\$		\$		\$		\$	3	
53,060	1,582,944	963,500	30,119,182	79,500	2,371,678	4,173,240	127,905,556	14,390	337,749	4	
1,000	10,401	38,100	898,549	1,940	48,586	147,780	2,764,534	850	7,456	5	
3,120	14,630	51,280	243,208	6,810	23,399	215,520	922,596	430	1,175	6	
10,680	44,573	161,990	679,758	16,270	68,857	682,730	2,873,743	3,880	16,509	7	
14,730	76,432	191,850	966,676	21,690	112,833	873,050	4,322,559	4,800	22,377	8	
11,020	114,582	132,580	1,432,586	18,410	186,934	650,530	7,299,735	3,840	35,060	9	
12,040	7,956	194,460	128,960	22,270	16,538	1,126,830	790,596	4,310	3,099	10	
15,200	80,623	194,350	933,010	24,630	112,313	933,370	4,337,443	2,750	10,623	11	
5,380	24,747	146,210	1,336,326	8,340	40,086	556,500	3,568,747	2,050	4,279	12	
12,550	20,633	222,700	505,566	16,740	30,861	971,030	1,613,540	4,160	6,089	13	
37,480	99,054	650,600	2,677,583	54,610	210,636	2,680,310	9,052,737	10,130	35,742	14	
1,220	8,383	44,080	524,142	2,250	14,056	152,130	1,328,694	280	1,530	15	
970	1,801	7,350	22,582	540	723	28,090	60,165	340	990	16	
2,450	9,454	36,890	187,671	4,870	22,352	171,300	734,344	870	3,834	17	
1,060	1,724	39,450	93,694	3,130	2,947	139,380	210,592	230	274	18	
5,330	9,281	109,620	-176,850	6,140	11,509	386,420	-457,409	1,440	2,761	19	
2,630	43,786	55,490	805,036	3,860	32,311	234,490	2,861,406	1,480	7,142	20	
3,490	16,580	53,910	354,044	5,840	32,549	250,640	1,503,530	1,120	3,537	21	
3,870	32,441	71,570	437,166	3,960	16,308	312,810	2,076,822	1,190	7,511	22	
1,280	83,030	42,340	2,111,878	1,470	104,049	118,500	5,826,168	150	10,552	23	
140	1,235	8,950	92,715	810	11,435	37,230	409,817	210	1,589	24	
60	1,504	1,490	-6,950	110	-58	78,950	294,031	1,690	10,687	25	
40	400					250	3,839			26	
10,070	33,092	152,920	594,358	19,470	53,441	734,980	2,420,140	2,390	7,127	27	
69,480	2,319,286	1,215,560	44,960,888	104,610	3,524,342	5,271,230	182,723,927	20,550	537,689	28	
21,250	44,249	248,120	481,367	20,640	42,283	1,251,740	2,464,270	6,300	9,203	29	
24,600	69,782	423,210	1,433,743	31,710	97,963	1,771,560	5,520,841	5,540	12,756	30	
28,970	12,047	319,350	119,527	42,420	15,653	1,602,520	599,615	6,640	2,043	31	
2,100	3,485	51,440	160,088	3,870	7,436	229,390	607,599	1,320	2,305	32	
13,680	6,038	268,390	521,679	20,020	9,346	1,146,440	1,232,700	6,430	2,802	33	
1,440	5,427	37,010	224,204	2,550	11,177	173,620	905,199	930	2,489	34	
3,290	10,281	59,400	308,648	8,230	23,481	295,250	1,161,838	1,050	2,512	35	
2,060	25,735	37,090	396,078	3,330	26,465	168,380	1,808,102	1,100	5,586	36	
1,130	2,904	14,130	115,993	2,220	8,417	70,480	321,527	460	1,788	37	
48,830	179,948	798,610	3,761,327	73,600	242,219	3,608,970	14,621,692	14,160	41,484	38	
69,480	2,136,116	1,215,560	41,140,713	104,610	3,276,021	5,271,220	167,833,521	20,550	495,587	39	
69,480	435,913	1,214,850	7,615,733	104,610	656,916	5,269,980	33,063,280	20,550	128,887	40	
10,760	36,427	166,520	563,898	16,600	56,221	693,780	2,348,919	3,880	13,148	41	
8,380	34,060	145,250	649,909	15,640	63,508	730,590	3,112,484	3,090	12,016	42	
10,310	8,309	168,010	131,807	19,510	18,129	974,150	816,355	3,690	3,207	43	
52,080	24,603	962,430	464,167	77,230	36,367	4,174,430	2,011,382	14,390	6,339	44	
50,610	28,689	916,920	538,499	74,520	42,869	3,963,870	2,344,023	13,390	7,276	45	
11,220	11,005	140,140	135,373	19,620	19,053	682,920	664,978	3,870	3,792	46	
1,690	6,901	23,140	97,137	3,900	15,746	107,600	446,219	450	1,865	47	
9,530	8,502	171,870	173,205	12,920	12,718	665,140	687,645	1,840	1,898	48	
2,150	5,821	20,770	51,514	3,810	10,734	128,380	332,052	780	2,538	49	
3,450	4,408	64,570	110,352	4,400	7,027	266,410	401,105	730	1,103	50	
69,480	102,772	1,215,110	1,793,080	104,610	159,769	5,270,650	7,862,531	20,550	30,943	51	
30,960	14,423	470,460	381,531	51,500	34,099	2,177,330	1,404,962	9,420	4,218	52	
		780	11,258			2,100	17,572			53	
28,000	3,631	438,590	105,340	48,750	8,885	2,015,900	373,106	8,490	1,083	54	
69,480	106,403	1,215,110	1,898,420	104,610	168,654	5,270,650	8,235,637	20,550	32,027	55	
69,480	328,049	1,215,600	6,726,213	104,510	493,754	5,270,780	26,120,355	20,540	61,024	56	
63,750	165,725	1,104,940	3,409,620	92,910	248,093	4,769,880	13,151,236	17,790	37,557	57	
69,480	493,774	1,215,610	10,135,833	104,610	741,847	5,271,280	39,271,590	20,550	98,581	58	
3,170	3,222	61,410	86,678	6,290	6,212	316,210	328,251	410	617	59	
69,480	310,850	1,215,610	6,350,252	104,610	473,011	5,271,280	24,757,998	20,540	58,272	60	
68,620	17,595	1,205,540	393,900	103,770	26,315	5,225,130	1,429,865	20,260	3,007	61	
190	122	1,210	3,793	10	84	6,050	19,911	10	18	62	
5,380	3,297	142,670	178,070	7,770	5,340	538,210	475,496	1,880	569	63	
1,820	1,622	69,020	54,935	5,530	4,867	330,090	260,152	1,630	1,176	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Manitoba (concluded)			
			Manitoba (fin)			
			Winnipeg		Total	
Item		Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	332,140		516,530	
Number of non-taxable returns	2	Nombre de déclarations non imposables				
Total number of returns	3	Nombre total de déclarations	332,140		516,530	
Sources of income		Sources de revenu		\$		\$
Employment income before deductions	4	Revenus d'emploi avant retenues	262,860	6,945,568	397,550	10,259,366
Commissions	5	Commissions	10,110	120,855	13,850	158,042
Other employment income	6	Autres revenus d'emploi	12,750	47,755	17,930	64,230
Old Age Security pension	7	Pension de sécurité de la vieillesse	49,530	209,157	75,690	320,678
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	59,630	291,102	92,800	439,612
Other pensions or superannuation	9	Autres pensions et pensions de retraite	44,240	474,686	64,800	635,071
Family Allowance	10	Allocations familiales	69,490	47,327	118,740	85,275
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	57,820	231,635	91,270	368,197
Taxable amount of dividends	12	Montant imposable des dividendes	28,230	163,395	43,870	202,597
Bond interest	13	Intérêts obligataires	77,120	126,527	111,910	177,225
Bank interest	14	Intérêts bancaires	158,830	481,458	256,330	800,038
Mortgage interest	15	Intérêts hypothécaires	5,350	36,223	7,520	44,205
Income from trusts	16	Revenus de fiducie	2,460	2,284	4,290	5,929
Annuity income	17	Revenus de rentes	14,420	57,850	22,530	84,560
Foreign investment income	18	Revenus de placements étrangers	6,030	8,790	8,510	9,965
Net rental income	19	Revenus nets de location	15,990	6,746	28,300	27,266
Taxable capital gains	20	Gains en capital imposables	12,340	98,684	23,300	177,390
RRSP income	21	Revenu d'un REER	17,640	95,606	24,870	130,022
Net business income	22	Revenus nets d'entreprise	17,030	94,511	29,750	205,204
Net professional income	23	Revenus nets de profession libérale	8,240	354,049	10,380	422,733
Net commission income	24	Revenus nets de commissions	1,990	19,877	3,300	30,021
Net farming income	25	Revenus nets d'agriculture	2,040	5,740	27,560	144,025
Net fishing income	26	Revenus nets de pêche			760	1,525
Other income	27	Autres revenus	44,160	118,989	68,760	161,123
Total income assessed	28	Revenu total établi	332,140	10,038,814	516,530	14,954,300
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	112,750	187,789	169,220	274,765
RRSP contributions	30	Cotisations à un REER	119,550	333,702	176,230	476,987
Union and professional dues	31	Cotisations syndicales et professionnelles	118,580	40,395	175,330	58,822
Child care expenses	32	Frais de garde d'enfants	16,070	36,053	23,660	48,744
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	93,140	38,693	132,490	49,461
Other employment expenses	34	Autres dépenses d'emploi	9,900	40,146	15,350	57,224
Other deductions	35	Autres déductions	18,880	66,609	28,130	98,139
Capital gains deduction	36	Déduction pour gains en capital	9,140	74,492	18,450	145,201
Additional deductions	37	Déductions supplémentaires	3,250	10,422	26,730	97,669
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	244,450	828,300	374,680	1,307,013
Taxable income assessed	39	Revenu imposable établi	332,140	9,197,643	516,450	13,629,736
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	332,140	2,083,531	516,530	3,241,092
Age amount	41	Montant en raison de l'âge	49,860	168,889	76,280	258,370
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42,490	174,382	74,100	300,445
Amounts for dependent children	43	Montants pour enfants à charge	58,530	48,400	101,980	89,714
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	261,830	118,590	405,520	182,381
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	251,520	139,998	378,130	207,309
Eligible pension income amount	46	Montant pour revenu de pensions	46,970	45,391	70,120	67,819
Disability amount	47	Montant pour personnes handicapées	7,790	32,501	10,870	45,415
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	42,880	45,402	58,950	62,700
Amounts transferred from spouse	49	Montants transférés du conjoint	10,000	23,853	15,570	37,587
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	21,200	22,368	31,850	32,471
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	332,140	493,556	516,530	769,208
Charitable donations	52	Dons de charité	158,480	90,976	240,520	148,735
Gifts to Canada or a province	53	Dons au Canada ou à une province	120	262	210	301
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	144,950	23,762	219,790	38,969
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	332,140	517,318	516,530	808,177
Net federal tax	56	Impôt fédéral net	331,300	1,293,170	515,020	1,842,215
Net provincial tax	57	Impôt provincial net	306,910	803,056	468,190	1,140,841
Total tax payable	58	Total de l'impôt à payer	332,140	2,096,226	516,530	2,983,056
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	331,300	1,226,508	515,000	1,750,960
Federal individual surtax	61	Surtaxe fédérale des particuliers	329,050	68,110	510,030	95,153
Minimum tax	62	Impôt minimum	550	1,459	660	1,831
Dividend tax credit	63	Crédit d'impôt pour dividendes	27,140	21,771	41,960	26,989
Child tax credit	64	Crédit d'impôt pour enfants	26,380	20,861	44,670	36,624

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Saskatchewan Saskatchewan						Alberta Alberta				I t e m s	P o s t e
Regina		Saskatoon		Total		Calgary		Edmonton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
93,790		93,420		447,020		391,400		319,600		1	
93,790		93,420		447,020		391,400		319,600		2	
	\$		\$		\$		\$		\$	3	
75,480	2,156,500	75,050	2,023,792	328,940	8,217,624	328,910	10,342,392	265,520	7,453,871	4	
3,190	41,570	3,260	45,351	10,160	113,257	14,840	219,220	12,220	151,617	5	
3,410	6,329	4,420	13,257	17,080	49,828	23,130	95,262	10,250	37,010	6	
12,540	53,127	11,780	50,334	72,700	306,359	33,530	141,270	31,580	134,614	7	
15,390	73,214	14,650	68,858	86,630	391,963	43,560	210,925	42,520	213,938	8	
11,920	135,254	11,290	112,865	54,220	500,714	31,960	417,837	32,180	376,975	9	
22,230	16,022	21,860	15,479	111,660	85,993	87,050	59,591	68,270	47,098	10	
13,490	49,572	15,360	70,176	71,520	291,802	59,410	265,462	54,470	268,523	11	
8,930	31,921	7,940	43,014	37,220	154,341	66,690	363,422	40,240	249,873	12	
25,590	41,261	20,940	34,197	96,490	161,158	73,750	128,026	64,430	116,674	13	
46,930	151,577	47,080	148,342	246,860	941,739	187,250	538,543	147,820	493,950	14	
1,510	10,002	1,450	8,688	5,760	34,409	9,370	71,742	5,460	44,801	15	
620	382	760	2,225	3,210	8,075	2,410	5,363	1,860	1,760	16	
3,110	9,633	4,130	17,184	24,200	96,433	9,810	50,198	8,540	41,528	17	
2,120	1,736	2,020	1,092	6,770	4,565	9,890	15,853	6,250	12,395	18	
4,920	10,071	5,170	6,444	25,670	47,940	21,120	-2,235	14,760	14,399	19	
4,890	28,652	4,340	30,279	22,940	170,079	25,340	221,848	12,470	134,045	20	
4,910	29,019	4,450	22,874	21,390	109,874	24,420	120,534	17,260	81,317	21	
5,320	47,591	5,720	39,349	31,270	217,820	25,010	172,536	18,480	107,066	22	
2,240	96,035	2,480	91,501	7,300	308,588	12,230	400,238	6,130	228,613	23	
560	8,336	910	6,862	3,880	27,766	3,320	44,105	1,760	30,075	24	
2,850	5,791	3,280	6,662	66,630	465,877	3,960	6,091	3,280	5,590	25	
				310	-249			50	-24	26	
11,850	27,268	12,880	43,319	58,900	159,133	57,630	273,230	40,850	135,232	27	
93,790	3,030,863	93,420	2,902,145	447,020	12,865,086	391,400	14,161,440	319,600	10,380,938	28	
33,250	61,896	28,310	49,264	124,980	207,043	86,250	141,799	84,920	143,468	29	
38,550	104,991	37,820	105,794	157,830	420,122	166,060	524,023	118,940	338,003	30	
33,860	13,478	34,320	13,027	133,240	50,296	103,730	33,726	100,470	33,061	31	
5,560	13,379	5,470	10,866	20,030	40,677	20,920	60,209	14,800	38,692	32	
27,530	10,549	24,720	10,913	101,570	45,246	91,960	61,192	72,420	26,256	33	
2,940	9,076	3,960	13,082	13,090	35,833	12,200	56,504	10,820	39,057	34	
7,380	15,383	8,730	22,633	42,960	77,390	26,120	112,470	20,770	63,671	35	
3,910	24,499	3,220	23,102	18,680	148,687	18,360	160,585	9,360	91,095	36	
1,030	2,950	1,270	6,881	15,790	66,071	5,990	31,167	4,080	9,952	37	
71,710	256,200	70,960	255,561	317,730	1,091,365	275,510	1,181,674	218,910	783,254	38	
93,790	2,769,577	93,420	2,643,505	447,020	11,754,748	391,400	12,964,816	319,600	9,588,917	39	
93,790	588,989	93,420	586,119	447,020	2,806,259	390,650	2,449,717	319,540	2,003,600	40	
12,610	42,710	11,970	40,553	73,350	248,430	34,350	116,341	32,330	109,495	41	
11,340	49,670	13,180	56,376	67,730	278,674	47,580	203,455	40,800	173,185	42	
18,460	16,935	18,230	16,673	97,730	94,844	75,300	61,998	57,970	49,477	43	
76,210	36,174	74,590	34,050	345,100	156,297	330,830	157,483	263,580	120,842	44	
72,450	42,156	70,280	39,292	303,400	161,251	309,460	180,662	250,640	140,470	45	
12,400	11,745	12,060	11,513	61,790	59,384	33,890	32,985	34,350	33,313	46	
2,410	10,185	1,960	8,013	8,810	36,539	6,000	24,806	6,320	26,012	47	
12,590	13,145	13,190	15,635	49,220	54,609	56,090	53,153	45,360	40,841	48	
2,010	4,906	3,410	7,464	15,170	37,128	7,820	16,933	8,600	19,052	49	
5,310	9,837	4,470	7,511	29,940	41,655	19,440	23,504	16,000	20,273	50	
93,790	140,495	93,420	139,913	447,020	675,604	390,650	564,596	319,600	465,314	51	
40,360	26,637	37,650	28,706	184,130	129,943	156,670	96,800	122,540	78,060	52	
60	1	60	1	270	38	40	517	70	1,115	53	
36,730	6,970	34,460	7,616	169,510	34,118	140,550	25,666	112,780	20,851	54	
93,790	147,464	93,420	147,529	447,020	709,722	390,700	590,262	319,600	486,166	55	
92,980	407,781	92,370	378,716	442,260	1,577,920	391,340	2,109,718	319,600	1,446,355	56	
90,700	252,688	89,450	234,606	422,020	984,232	348,990	996,377	283,810	678,222	57	
93,790	660,469	93,420	613,322	447,020	2,562,152	391,400	3,106,095	319,600	2,124,577	58	
5,350	5,275	3,310	3,401	18,270	19,989	25,820	24,579	14,750	15,575	59	
92,980	387,499	92,370	359,442	442,360	1,505,657	391,340	1,994,813	319,600	1,368,694	60	
92,340	21,448	91,670	20,156	437,680	81,489	388,800	119,742	317,430	78,149	61	
30	157	170	581	310	1,075	630	2,066	150	685	62	
8,690	4,251	7,800	5,731	36,480	20,558	63,590	48,417	39,340	33,292	63	
6,860	5,279	8,400	6,875	44,520	39,936	25,060	20,837	23,830	18,769	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

			Alberta (concluded) Alberta (fin)		British Columbia Colombie-Britannique	
			Total		Kelowna	
Item	Poste		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	1,268,600	45,040	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	1,268,600	45,040	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	1,043,060	30,709,402	784,933
Commissions	5	Commissions	5	40,090	576,436	28,982
Other employment income	6	Autres revenus d'emploi	6	57,630	239,222	4,690
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	118,650	500,353	33,215
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	155,650	737,255	44,915
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	102,510	1,195,391	74,934
Family Allowance	10	Allocations familiales	10	307,380	225,540	5,112
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	204,960	949,978	46,699
Taxable amount of dividends	12	Montant imposable des dividendes	12	175,040	927,577	36,123
Bond interest	13	Intérêts obligataires	13	231,630	408,553	17,620
Bank interest	14	Intérêts bancaires	14	600,880	1,891,724	80,346
Mortgage interest	15	Intérêts hypothécaires	15	22,830	156,833	8,031
Income from trusts	16	Revenus de fiducie	16	8,640	13,263	749
Annuity income	17	Revenus de rentes	17	32,490	146,041	10,527
Foreign investment income	18	Revenus de placements étrangers	18	23,850	35,712	3,832
Net rental income	19	Revenus nets de location	19	68,470	71,443	8,538
Taxable capital gains	20	Gains en capital imposables	20	67,400	631,123	42,125
RRSP income	21	Revenu d'un REER	21	67,480	317,048	14,413
Net business income	22	Revenus nets d'entreprise	22	85,800	609,902	24,503
Net professional income	23	Revenus nets de profession libérale	23	26,380	825,996	38,075
Net commission income	24	Revenus nets de commissions	24	8,020	105,367	13,790
Net farming income	25	Revenus nets d'agriculture	25	65,120	222,579	6,674
Net fishing income	26	Revenus nets de pêche	26	160	-99	252
Other income	27	Autres revenus	27	172,810	602,579	15,026
Total income assessed	28	Revenu total établi	28	1,268,600	42,099,219	1,344,102
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	302,020	504,149	12,825
RRSP contributions	30	Cotisations à un REER	30	481,990	1,419,444	48,357
Union and professional dues	31	Cotisations syndicales et professionnelles	31	345,710	115,503	4,617
Child care expenses	32	Frais de garde d'enfants	32	58,370	150,781	2,743
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	268,560	120,357	4,276
Other employment expenses	34	Autres dépenses d'emploi	34	40,340	160,280	5,918
Other deductions	35	Autres déductions	35	82,470	287,147	13,514
Capital gains deduction	36	Déduction pour gains en capital	36	52,790	498,636	2,030
Additional deductions	37	Déductions supplémentaires	37	66,640	218,738	2,457
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	880,250	3,475,036	125,895
Taxable income assessed	39	Revenu imposable établi	39	1,268,600	38,574,073	1,217,007
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	1,267,750	7,952,590	282,551
Age amount	41	Montant en raison de l'âge	41	120,910	409,534	26,927
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	180,120	755,468	22,413
Amounts for dependent children	43	Montants pour enfants à charge	43	266,950	238,865	4,772
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	1,062,450	496,496	14,222
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	974,310	555,530	28,720
Eligible pension income amount	46	Montant pour revenu de pensions	46	111,530	108,107	7,413
Disability amount	47	Montant pour personnes handicapées	47	20,790	86,789	2,582
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	153,060	143,864	5,230
Amounts transferred from spouse	49	Montants transférés du conjoint	49	29,000	66,555	4,322
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	63,960	74,058	4,134
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	1,267,810	1,850,904	66,169
Charitable donations	52	Dons de charité	52	472,670	319,994	14,430
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	530	2,375	12,884
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	429,710	85,312	3,458
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	1,267,860	1,936,216	69,627
Net federal tax	56	Impôt fédéral net	56	1,268,430	5,875,614	168,991
Net provincial tax	57	Impôt provincial net	57	1,113,090	2,764,883	83,322
Total tax payable	58	Total de l'impôt à payer	58	1,268,600	8,640,496	252,313
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	1,268,490	5,569,367	160,254
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	1,256,900	317,057	44,460
Minimum tax	62	Impôt minimum	62	1,350	4,493	131
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	169,170	123,574	4,813
Child tax credit	64	Crédit d'impôt pour enfants	64	98,290	83,831	1,919

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

British Columbia (concluded) Colombie-Britannique (fin)										I t e m s	P o s t e
Nanaimo		Prince George		Vancouver		Victoria		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
32,080		39,660		266,670		140,600		1,704,170		1	
32,080		39,660		266,670		140,600		1,704,170		2	
	\$		\$		\$		\$		\$	3	
23,370	664,777	35,570	1,092,448	204,520	5,701,245	98,980	2,660,856	1,309,580	37,600,501	4	
950	17,875	1,490	33,722	8,430	210,595	3,830	74,283	52,400	1,114,147	5	
1,250	3,386	2,230	8,540	11,160	54,419	5,630	18,331	72,030	322,277	6	
4,850	20,440	1,790	6,588	34,220	143,917	27,740	116,645	227,750	958,785	7	
6,560	32,924	3,240	16,125	38,640	185,331	30,520	141,560	284,140	1,378,786	8	
3,850	44,453	2,070	15,680	27,940	315,008	26,920	357,570	206,930	2,345,456	9	
7,090	5,022	12,030	9,107	40,650	27,060	23,140	15,450	360,930	256,807	10	
6,810	32,810	10,990	62,413	47,520	228,422	20,930	89,311	343,260	1,630,864	11	
4,650	18,563	2,270	5,654	32,480	279,770	18,000	128,128	181,810	1,036,158	12	
4,310	3,488	5,250	3,692	48,430	124,606	31,330	56,559	283,040	515,618	13	
15,290	51,013	14,670	30,094	152,980	667,439	75,890	317,987	873,140	2,962,071	14	
490	3,647	270	1,955	10,760	126,694	5,320	38,693	49,190	401,857	15	
170	59	190	51	2,260	5,855	1,270	3,109	10,680	19,879	16	
1,340	8,340	730	3,765	8,240	53,672	7,860	30,643	62,260	309,826	17	
680	88	570	476	9,940	31,505	4,650	6,193	41,800	77,499	18	
1,610	3,743	2,720	1,048	26,290	62,887	10,270	26,795	123,620	146,491	19	
2,450	21,581	1,510	25,447	18,960	322,726	8,740	104,556	98,480	1,361,039	20	
1,640	8,207	2,500	11,829	13,320	93,301	8,390	53,343	94,750	550,191	21	
2,210	17,260	2,920	16,329	16,640	129,523	8,580	73,743	122,150	1,043,558	22	
630	28,852	430	36,118	12,020	478,167	4,100	158,540	40,320	1,461,083	23	
100	4,819	210	692	1,960	36,113	790	12,669	11,980	215,796	24	
90	436	300	-1,554	710	-705	500	781	20,540	5,122	25	
420	1,903			730	4,127	920	10,493	8,350	83,848	26	
4,960	18,830	5,550	16,229	39,250	209,904	26,390	94,741	247,630	847,211	27	
32,080	1,012,516	39,660	1,396,447	266,670	9,491,582	140,600	4,590,977	1,704,170	56,644,872	28	
6,780	12,317	10,450	19,057	47,210	86,328	40,870	75,314	353,880	660,878	29	
10,350	32,844	13,400	37,797	97,790	343,126	44,100	143,414	580,460	1,915,744	30	
12,110	5,193	16,500	7,398	75,280	31,181	44,270	18,160	549,300	243,676	31	
1,200	2,683	2,190	4,043	8,360	28,148	4,590	9,399	64,040	152,348	32	
9,380	2,872	7,010	3,329	78,830	69,075	44,650	20,588	474,960	254,011	33	
950	3,955	1,500	6,502	8,310	56,174	3,890	19,536	55,190	283,743	34	
2,850	8,001	4,500	10,806	15,850	70,991	8,190	30,842	120,260	415,529	35	
1,790	18,981	1,090	20,797	13,550	157,683	7,270	69,437	73,860	902,342	36	
700	855	790	1,714	4,520	39,823	3,020	11,149	65,590	260,564	37	
23,650	87,701	28,190	111,445	182,580	882,529	102,100	397,839	1,208,540	5,088,835	38	
32,080	923,351	39,660	1,282,962	266,670	8,587,657	140,600	4,184,217	1,704,170	51,464,496	39	
32,030	201,136	39,660	248,557	266,340	1,664,963	140,600	881,659	1,703,370	10,678,623	40	
4,960	16,796	1,840	6,246	35,160	119,090	28,480	95,974	233,140	789,053	41	
5,560	24,043	7,660	36,044	26,600	106,198	13,970	59,616	240,710	1,007,889	42	
6,010	5,141	10,410	9,500	34,600	28,269	18,360	14,601	301,230	261,860	43	
23,880	11,151	35,050	16,634	206,560	94,746	100,160	47,234	1,326,190	625,630	44	
21,950	12,143	34,000	19,605	190,400	101,929	93,130	51,983	1,225,140	687,423	45	
4,590	4,500	2,080	1,974	30,280	29,660	28,970	28,330	225,170	220,870	46	
760	3,134	760	3,004	3,940	16,214	3,610	14,882	33,220	135,846	47	
3,420	2,536	4,670	3,902	45,180	46,606	19,980	18,591	212,740	199,222	48	
1,290	2,656	580	865	4,820	10,757	4,400	11,234	46,250	110,005	49	
1,570	976	1,140	1,315	17,310	33,079	9,860	19,115	96,400	143,019	50	
32,030	48,316	39,660	59,081	266,400	383,012	140,600	211,313	1,703,430	2,526,022	51	
9,400	3,715	11,560	8,713	94,690	77,542	57,840	33,063	586,300	397,629	52	
130	49	40	4	350	5,289	50	1,035	930	6,900	53	
8,450	951	10,530	2,326	87,390	22,270	52,920	8,914	531,750	107,070	54	
32,030	49,267	39,660	61,407	266,400	405,282	140,600	220,226	1,703,540	2,633,091	55	
32,080	133,345	39,660	203,448	266,640	1,388,688	140,510	610,306	1,703,870	7,769,806	56	
32,030	65,550	39,580	100,184	265,100	684,373	140,260	300,499	1,698,640	3,824,723	57	
32,080	198,896	39,660	303,633	266,670	2,073,060	140,600	910,805	1,704,170	11,594,530	58	
1,650	1,464	2,870	2,040	13,640	21,796	7,380	10,703	90,390	99,068	59	
32,080	126,491	39,660	192,748	266,670	1,312,931	140,600	579,751	1,704,110	7,367,982	60	
31,700	6,897	39,310	10,760	264,680	82,329	139,760	32,434	1,690,130	419,581	61	
10	74	30	88	130	701	160	259	1,850	6,364	62	
4,650	2,472	1,970	742	31,870	37,285	17,260	17,074	175,910	138,043	63	
2,030	1,646	3,180	2,906	13,890	11,071	7,780	5,840	111,620	94,367	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 5A (concluded)

Taxable Returns by City or Place of Residence

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Yukon Territory Territoire du Yukon		Northwest Territories Territoires du Nord-Ouest	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	13,430		22,100	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>				
Total number of returns	3 <i>Nombre total de déclarations</i>	13,430		22,100	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	12,660	404,529	21,260	834,082
Commissions	5 <i>Commissions</i>	270	7,281	140	2,264
Other employment income	6 <i>Autres revenus d'emploi</i>	230	334	250	1,068
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	220	976	310	1,399
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	330	1,649	400	1,946
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	260	3,742	540	4,965
Family Allowance	10 <i>Allocations familiales</i>	3,450	2,042	6,840	5,846
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	3,640	25,174	4,400	21,900
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	1,220	10,679	1,440	3,329
Bond interest	13 <i>Intérêts obligataires</i>	1,620	2,409	2,070	1,343
Bank interest	14 <i>Intérêts bancaires</i>	4,710	7,402	7,210	10,566
Mortgage interest	15 <i>Intérêts hypothécaires</i>	300	2,252	100	1,005
Income from trusts	16 <i>Revenus de fiducie</i>			120	222
Annuity income	17 <i>Revenus de rentes</i>	70	169	60	149
Foreign investment income	18 <i>Revenus de placements étrangers</i>	320	223	460	240
Net rental income	19 <i>Revenus nets de location</i>	440	678	1,150	-905
Taxable capital gains	20 <i>Gains en capital imposables</i>	530	4,230	730	5,112
RRSP income	21 <i>Revenu d'un REER</i>	930	4,365	730	3,624
Net business income	22 <i>Revenus nets d'entreprise</i>	1,240	9,566	1,220	3,666
Net professional income	23 <i>Revenus nets de profession libérale</i>	190	6,253	300	11,596
Net commission income	24 <i>Revenus nets de commissions</i>	40	65		
Net farming income	25 <i>Revenus nets d'agriculture</i>	10	45	130	-163
Net fishing income	26 <i>Revenus nets de pêche</i>	70	227	160	405
Other income	27 <i>Autres revenus</i>	2,200	3,132	3,640	11,323
Total income assessed	28 <i>Revenu total établi</i>	13,430	497,433	22,100	925,049
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	3,830	9,089	9,080	20,998
RRSP contributions	30 <i>Cotisations à un REER</i>	3,840	12,514	7,670	30,357
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	4,650	1,722	10,960	4,587
Child care expenses	32 <i>Frais de garde d'enfants</i>	600	2,079	1,920	5,912
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	2,150	1,574	2,530	2,046
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	450	1,037	40	414
Other deductions	35 <i>Autres déductions</i>	1,210	3,520	1,660	3,994
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	360	3,688	480	3,586
Additional deductions	37 <i>Déductions supplémentaires</i>	11,660	52,306	17,080	81,709
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	12,470	87,528	20,160	153,603
Taxable income assessed	39 <i>Revenu imposable établi</i>	13,430	409,321	22,100	769,206
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	13,430	84,233	22,100	138,767
Age amount	41 <i>Montant en raison de l'âge</i>	220	759	310	1,053
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>	2,090	9,859	3,450	16,225
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>	2,430	1,857	5,310	6,784
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	12,590	6,151	20,900	10,670
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	11,790	6,845	20,600	12,957
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	260	255	490	481
Disability amount	47 <i>Montant pour personnes handicapées</i>	40	144	10	41
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	900	761	2,410	1,842
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	90	90	40	159
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	180	176	250	185
Total tax credits on above amounts	51 <i>Total, créd. d'imp. pour montants ci-dessus</i>	13,430	18,886	22,100	32,149
Charitable donations	52 <i>Dons de charité</i>	2,710	2,343	5,100	3,863
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>			60	17
Total tax credits on donations	54 <i>Total, crédits d'impôt pour les dons</i>	2,560	631	4,420	1,029
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	13,430	19,518	22,100	33,178
Net federal tax	56 <i>Impôt fédéral net</i>	13,430	61,908	22,100	128,907
Net provincial tax	57 <i>Impôt provincial net</i>	13,430	26,575	22,010	53,916
Total tax payable	58 <i>Total de l'impôt à payer</i>	13,430	88,483	22,100	182,823
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>	830	583	3,070	2,240
Basic federal tax	60 <i>Impôt fédéral de base</i>	13,430	58,881	22,100	122,230
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	13,280	3,166	22,010	6,734
Minimum tax	62 <i>Impôt minimum</i>				
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	1,210	1,423	1,400	443
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	1,470	670	2,470	2,771

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1991 (en milliers de dollars)

Outside Canada Hors du Canada		Grand total Total global		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant		
35,680		13,710,450		1	
35,680		13,710,450		2	
	\$		\$	3	
27,570	996,700	10,828,880	305,162,796	4	
570	5,675	379,010	6,176,884	5	
1,580	24,287	520,550	2,114,575	6	
960	3,696	1,674,890	7,052,738	7	
1,640	7,261	2,175,650	10,588,034	8	
1,890	20,784	1,524,980	16,634,571	9	
6,630	4,309	3,137,220	2,189,996	10	
1,990	9,908	2,893,320	14,410,747	11	
2,140	9,226	1,391,290	8,219,859	12	
4,360	5,422	2,440,900	4,174,546	13	
12,720	24,538	6,672,230	22,846,212	14	
1,660	7,936	294,370	2,358,951	15	
120	68	90,980	178,558	16	
150	799	434,050	1,918,987	17	
2,040	10,065	277,040	440,085	18	
1,990	-5,116	999,480	104,369	19	
3,050	70,462	600,660	7,403,551	20	
1,890	13,159	634,680	3,618,003	21	
950	16,987	789,640	5,967,220	22	
1,040	36,590	280,940	12,199,789	23	
20	63	96,950	1,127,781	24	
210	1,708	314,480	1,484,750	25	
20	34	41,950	410,982	26	
5,250	65,163	1,821,760	5,745,931	27	
35,680	1,329,723	13,710,410	442,529,923	28	
11,890	24,093	3,578,520	6,254,871	29	
8,420	25,687	4,498,730	13,192,244	30	
6,410	2,512	4,498,440	1,702,383	31	
1,400	4,069	608,570	1,471,748	32	
5,250	7,083	2,804,700	2,261,466	33	
680	2,818	404,920	1,867,214	34	
2,650	12,246	817,540	2,792,327	35	
830	16,388	441,040	5,146,652	36	
1,870	42,663	411,130	1,649,472	37	
22,040	137,559	9,412,510	36,338,377	38	
35,680	1,190,906	13,710,300	405,591,109	39	
29,600	158,180	13,701,210	85,941,030	40	
1,050	3,134	1,699,670	5,754,781	41	
6,420	24,607	2,102,610	8,967,688	42	
7,260	5,065	2,639,540	2,225,600	43	
25,390	12,049	10,858,670	5,007,737	44	
25,560	14,305	10,257,080	5,741,686	45	
1,580	1,525	1,630,300	1,585,074	46	
210	825	254,590	1,055,483	47	
3,650	5,293	1,669,670	1,630,757	48	
350	695	339,240	862,913	49	
1,440	2,798	785,350	1,042,428	50	
31,040	38,843	13,703,540	20,370,558	51	
8,650	4,798	5,291,960	3,050,497	52	
		6,480	46,763	53	
7,940	1,251	4,840,800	806,557	54	
31,170	40,094	13,703,820	21,177,115	55	
35,680	251,170	13,703,100	60,270,125	56	
15,390	61,614	9,582,610	24,077,894	57	
35,680	312,784	13,710,450	84,348,019	58	
1,870	1,258	708,900	729,956	59	
35,680	210,096	13,704,080	57,197,247	60	
35,290	13,010	13,586,820	3,226,313	61	
30	103	14,610	48,240	62	
2,040	1,229	1,338,670	1,095,167	63	
530	237	1,003,390	809,859	64	

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 6

All Returns by Marital Status and Number of Dependants

1991 Taxation year (all money figures in thousands of dollars)

	Item	Poste	Single taxfilers - Déclarants			
			With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	2,969,040	222,160	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	1,640,750	244,850	
Total number of returns	3	Nombre total de déclarations	3	4,609,790	467,020	
Sources of income		Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	3,645,250	294,340	5,600,730
Commissions	5	Commissions	5	122,270	898,343	53,250
Other employment income	6	Autres revenus d'emploi	6	151,930	311,875	23,693
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	223,910	942,833	2,431
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	280,150	969,557	13,235
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	137,030	1,293,387	8,918
Family Allowance	10	Allocations familiales	10	21,930	10,763	216,408
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	961,520	4,372,942	626,358
Taxable amount of dividends	12	Montant imposable des dividendes	12	217,340	880,722	35,969
Bond interest	13	Intérêts obligataires	13	532,610	688,926	10,554
Bank interest	14	Intérêts bancaires	14	1,352,820	3,125,957	71,003
Mortgage interest	15	Intérêts hypothécaires	15	33,550	195,274	3,316
Income from trusts	16	Revenus de fiducie	16	22,290	49,017	818
Annuity income	17	Revenus de rentes	17	46,480	156,713	1,284
Foreign investment income	18	Revenus de placements étrangers	18	44,100	54,400	411
Net rental income	19	Revenus nets de location	19	130,510	-191,570	-22,575
Taxable capital gains	20	Gains en capital imposables	20	91,060	700,227	41,484
RRSP income	21	Revenu d'un REER	21	103,810	425,845	29,167
Net business income	22	Revenus nets d'entreprise	22	163,960	752,311	123,998
Net professional income	23	Revenus nets de profession libérale	23	55,830	1,200,414	132,649
Net commission income	24	Revenus nets de commissions	24	21,470	139,612	15,951
Net farming income	25	Revenus nets d'agriculture	25	56,730	192,660	11,159
Net fishing income	26	Revenus nets de pêche	26	13,140	100,888	14,134
Other income	27	Autres revenus	27	497,880	1,040,947	137,173
Total income assessed	28	Revenu total établi	28	4,301,340	77,612,345	7,151,519
Deductions		Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	637,130	883,841	98,974
RRSP contributions	30	Cotisations à un REER	30	801,410	1,790,822	109,985
Union and professional dues	31	Cotisations syndicales et professionnelles	31	1,082,380	320,884	37,208
Child care expenses	32	Frais de garde d'enfants	32	11,740	22,464	99,996
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	382,440	206,054	8,856
Other employment expenses	34	Autres dépenses d'emploi	34	83,330	319,759	19,473
Other deductions	35	Autres déductions	35	180,250	303,032	51,929
Capital gains deduction	36	Déduction pour gains en capital	36	65,420	511,506	25,994
Additional deductions	37	Déductions supplémentaires	37	107,260	530,966	54,096
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	1,978,340	4,889,329	506,513
Taxable income assessed	39	Revenu imposable établi	39	4,270,700	72,826,666	6,645,990
Non-refundable tax credits		Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	4,605,690	28,855,640	2,929,512
Age amount	41	Montant en raison de l'âge	41	228,000	771,999	1,887
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	460	2,251	1,985,961
Amounts for dependent children	43	Montants pour enfants à charge	43			112,856
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	3,075,740	1,012,580	100,786
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	3,495,250	1,278,153	120,509
Eligible pension income amount	46	Montant pour revenu de pensions	46	140,000	132,020	854
Disability amount	47	Montant pour personnes handicapées	47	46,150	188,588	11,045
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	806,160	961,551	23,025
Amounts transferred from spouse	49	Montants transférés du conjoint	49	70	119	
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	120,090	205,645	5,061
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	4,606,980	5,677,152	900,434
Charitable donations	52	Dons de charité	52	852,190	341,978	8,826
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	890	3,019	30
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	743,070	87,854	2,005
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	4,607,020	5,765,006	902,439
Net federal tax	56	Impôt fédéral net	56	2,968,190	8,957,477	636,105
Net provincial tax	57	Impôt provincial net	57	1,930,250	3,315,420	158,237
Total tax payable	58	Total de l'impôt à payer	58	2,969,040	12,272,896	794,342
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	17,780	36,175	3,341
Basic federal tax	60	Impôt fédéral de base	60	2,968,700	8,525,118	606,534
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	2,928,630	446,526	31,320
Minimum tax	62	Impôt minimum	62	690	1,955	102
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	207,080	117,310	4,790
Child tax credit	64	Crédit d'impôt pour enfants	64	61,960	54,812	334,098

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Année d'imposition 1991 (en milliers de dollars)

célibataires		Married taxfilers - Déclarants marié(e)s						I t e m P o s t e
Total		With no dependants Sans personne à charge		With 1 dependant Ayant 1 personne à charge		With 2 dependants Ayant 2 personnes à charge		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
3,191,210		5,456,480		858,640		1,040,040		1
1,885,600		1,914,710		78,200		76,910		2
5,076,810		7,371,180		936,840		1,116,950		3
	\$		\$		\$		\$	
3,939,580	64,901,024	4,464,160	111,756,318	819,930	29,192,753	995,600	38,420,266	4
128,950	951,593	147,580	2,333,237	31,620	738,914	37,720	957,405	5
166,270	335,568	229,070	1,075,005	40,100	149,280	50,380	226,982	6
224,470	945,264	1,323,790	5,484,834	8,070	31,344	1,450	6,134	7
284,060	982,792	1,565,040	7,378,954	23,070	124,291	8,130	43,953	8
138,110	1,302,304	1,016,150	11,254,881	18,920	242,279	5,700	73,739	9
453,220	227,171	174,070	87,485	889,710	342,902	1,100,590	841,519	10
1,092,810	4,999,301	1,195,380	5,484,342	206,610	1,103,753	220,300	1,171,208	11
227,300	916,692	736,140	4,499,389	91,930	531,624	110,380	695,149	12
559,390	699,480	1,249,540	2,240,027	136,510	101,389	164,480	102,218	13
1,422,590	3,196,961	3,902,900	12,724,988	389,010	629,847	436,720	533,511	14
34,250	198,590	188,400	1,504,315	9,920	61,905	10,160	63,872	15
22,990	49,835	44,080	70,504	4,470	3,952	5,930	5,389	16
47,500	157,997	263,520	1,136,542	6,200	19,129	5,560	13,325	17
45,220	54,811	161,930	259,793	14,360	17,451	18,610	19,657	18
143,920	-214,144	561,270	216,716	85,820	-71,690	97,700	-155,495	19
94,630	741,712	330,270	4,350,340	40,890	504,829	51,160	637,739	20
112,200	455,012	336,370	1,842,960	40,640	191,183	46,780	227,411	21
178,890	876,309	542,430	2,602,169	76,950	568,430	97,380	758,778	22
60,280	1,333,064	140,520	4,730,059	23,760	1,413,593	33,790	2,199,671	23
23,290	155,563	58,600	531,911	8,690	110,745	9,240	134,833	24
58,890	203,819	226,550	632,581	31,320	149,821	36,070	148,872	25
14,770	115,021	18,430	95,908	4,930	47,770	5,950	79,673	26
566,500	1,178,120	816,890	2,151,393	118,320	301,869	142,250	276,154	27
4,764,770	84,763,864	6,974,540	184,444,656	933,610	36,507,364	1,114,350	47,481,962	28
712,850	982,816	1,365,060	2,298,245	317,440	636,758	403,460	861,102	29
854,790	1,900,807	2,044,010	6,377,989	352,220	1,089,289	449,340	1,382,934	30
1,192,340	358,092	1,694,600	598,990	371,930	160,171	474,700	213,149	31
58,770	122,460	402,120	1,002,223	28,750	56,276	31,140	80,336	32
405,870	214,911	1,348,940	1,323,843	189,950	191,005	250,680	300,023	33
88,310	339,232	151,670	753,440	40,980	199,045	56,310	272,232	34
196,400	354,962	277,840	1,393,019	49,590	202,273	60,690	261,996	35
67,830	537,500	242,450	3,027,496	27,590	363,093	33,250	502,053	36
122,610	585,063	178,110	778,826	39,030	165,251	46,670	212,849	37
2,164,100	5,395,842	4,117,310	17,554,071	701,520	3,063,162	871,580	4,086,672	38
4,733,220	79,472,656	6,905,970	167,757,584	931,310	33,421,550	1,112,040	43,287,768	39
5,072,710	31,785,152	7,360,840	46,135,088	936,840	5,869,687	1,116,950	6,999,889	40
228,560	773,886	1,361,880	4,608,839	8,560	29,003	1,660	5,616	41
383,280	1,988,212	947,660	3,491,824	300,560	1,261,715	407,200	1,732,152	42
176,460	112,856			919,240	382,100	1,115,640	909,897	43
3,342,080	1,113,365	4,285,790	1,835,406	851,840	459,173	1,045,830	587,810	44
3,779,230	1,398,662	4,013,690	2,014,696	778,060	516,034	944,750	657,326	45
140,910	132,873	1,082,910	1,045,403	17,970	17,330	5,820	5,335	46
48,650	199,633	164,780	675,696	19,990	83,412	18,390	79,951	47
835,310	984,576	551,060	568,338	151,250	174,147	115,270	97,219	48
70	119	416,590	1,199,165	22,850	39,221	25,590	37,023	49
127,180	210,706	466,980	568,240	39,320	47,661	51,210	52,893	50
5,073,990	6,577,586	7,362,280	10,560,691	936,840	1,511,108	1,116,950	1,899,305	51
907,910	350,804	2,252,230	1,436,617	418,030	228,183	536,700	316,787	52
1,020	3,049	3,280	37,869	530	1,198	380	2,910	53
789,350	89,859	2,061,490	387,026	385,770	59,244	497,830	83,257	54
5,074,030	6,667,445	7,362,490	10,947,717	936,840	1,570,352	1,116,950	1,982,562	55
3,190,350	9,593,582	5,452,270	23,879,306	858,480	5,488,079	1,039,980	7,271,486	56
2,036,700	3,473,657	4,011,900	9,954,384	617,490	2,183,997	753,450	2,939,072	57
3,191,210	13,067,238	5,456,480	33,833,690	858,640	7,672,076	1,040,040	10,210,558	58
26,370	39,516	118,960	228,369	141,910	57,900	219,300	148,253	59
3,190,860	9,131,652	5,455,180	22,649,289	858,610	5,204,031	1,040,340	6,890,037	60
3,148,600	477,846	5,408,890	1,310,721	856,070	296,466	1,037,590	394,457	61
700	2,057	9,180	30,112	1,260	3,707	910	2,826	62
216,590	122,100	710,340	599,458	87,090	70,833	104,440	92,625	63
384,290	388,910	1,054,300	1,099,871	102,600	58,310	135,110	124,233	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 6 (continued)

All Returns by Marital Status and Number of Dependants

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Married taxfilers - Déclarants			
		With 3 or more dependants Ayant 3 personnes à charge ou plus		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	464,760		2,363,440	
Number of non-taxable returns	2	69,440		224,550	
Total number of returns	3	534,200		2,587,990	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4	444,000	16,837,845	2,259,530	84,450,863
Commissions	5	15,550	412,010	84,890	2,108,329
Other employment income	6	27,260	147,293	117,740	523,555
Old Age Security pension	7	220	647	9,730	38,125
CPP or QPP benefits	8	4,340	23,593	35,530	191,837
Other pensions or superannuation	9	2,740	21,573	27,360	337,592
Family Allowance	10	525,360	743,009	2,515,660	1,927,429
Unemployment Insurance benefits	11	103,250	570,089	530,150	2,845,050
Taxable amount of dividends	12	50,200	432,653	252,510	1,659,426
Bond interest	13	58,270	37,971	359,270	241,577
Bank interest	14	200,390	259,512	1,026,120	1,422,870
Mortgage interest	15	5,060	26,744	25,140	152,521
Income from trusts	16	1,490	1,881	11,890	11,223
Annuity income	17	2,710	6,328	14,480	38,781
Foreign investment income	18	7,320	6,692	40,290	43,799
Net rental income	19	48,520	-110,686	232,040	-337,870
Taxable capital gains	20	25,640	357,640	117,690	1,500,209
RRSP income	21	20,270	125,048	107,700	543,642
Net business income	22	52,200	405,630	226,520	1,732,838
Net professional income	23	19,720	1,557,826	77,270	5,171,090
Net commission income	24	5,410	61,155	23,340	306,734
Net farming income	25	35,460	218,218	102,840	516,911
Net fishing income	26	2,340	25,360	13,220	152,804
Other income	27	67,360	170,554	327,930	748,578
Total income assessed	28	532,690	22,338,586	2,580,650	106,327,912
Deductions	Déductions				
RPP contributions	29	160,990	335,573	881,890	1,833,433
RRSP contributions	30	187,720	652,611	989,280	3,124,835
Union and professional dues	31	202,820	87,946	1,049,440	461,267
Child care expenses	32	10,540	28,593	70,430	165,205
Carrying charges and interest expenses	33	99,870	159,389	540,500	650,417
Other employment expenses	34	23,800	119,223	121,090	590,500
Other deductions	35	30,070	171,642	140,350	635,911
Capital gains deduction	36	18,190	280,974	79,030	1,146,120
Additional deductions	37	26,990	128,209	112,690	506,309
Total deductions (Items 29 to 37)	38	384,300	1,964,162	1,957,400	9,113,996
Taxable income assessed	39	531,210	20,286,419	2,574,560	96,995,737
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40	534,200	3,345,776	2,587,990	16,215,352
Age amount	41	270	911	10,490	35,530
Married or equivalent amount	42	256,440	1,118,018	964,200	4,111,885
Amounts for dependent children	43	534,200	995,364	2,569,080	2,287,362
CPP or QPP contributions	44	478,430	265,838	2,376,100	1,312,821
Unemployment Insurance premiums	45	415,960	278,664	2,138,760	1,452,024
Eligible pension income amount	46	1,980	1,886	25,770	24,551
Disability amount	47	13,420	57,782	51,790	221,145
Tuition fees and education amount	48	52,550	45,921	319,080	317,287
Amounts transferred from spouse	49	13,980	17,493	62,420	93,737
Allowable portion of medical expenses	50	25,970	28,702	116,510	129,256
Total tax credits on above amounts	51	534,200	1,049,341	2,587,990	4,459,754
Charitable donations	52	257,470	264,673	1,212,200	809,643
Gifts to Canada or a province	53	220	1,102	1,130	5,210
Total tax credits on donations	54	243,820	71,737	1,127,420	214,238
Total non-refundable tax credits	55	534,200	1,121,078	2,587,990	4,673,991
Net federal tax	56	464,640	3,282,236	2,363,100	16,041,801
Net provincial tax	57	331,830	1,363,066	1,702,760	6,486,134
Total tax payable	58	464,760	4,645,301	2,363,440	22,527,936
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	464,690	3,111,206	2,363,640	15,205,274
Federal individual surtax	61	462,500	184,364	2,356,150	875,287
Minimum tax	62	450	1,957	2,610	8,489
Dividend tax credit	63	47,260	57,659	238,790	221,116
Child tax credit	64	80,730	142,202	318,440	324,744

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Année d'imposition 1991 (en milliers de dollars)

marié(e)s		Widowed, divorced, separated - Veuf (veuve), divorcé(e), séparé(e)						I t e s t e
Total		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
7,819,910		1,495,040		384,790		1,879,820		1
2,139,260		784,800		215,560		1,000,360		2
9,959,170		2,279,840		600,340		2,880,180		3
	\$		\$		\$		\$	
6,723,690	196,207,182	872,130	22,740,260	439,590	10,257,666	1,311,730	32,997,926	4
232,470	4,441,566	34,570	594,988	14,230	182,184	48,800	777,172	5
346,820	1,598,560	50,260	226,121	25,630	62,058	75,890	288,178	6
1,333,520	5,522,959	1,014,370	4,268,096	5,510	23,113	1,019,880	4,291,209	7
1,600,570	7,570,791	1,046,950	4,233,974	48,850	203,111	1,095,800	4,437,085	8
1,043,510	11,592,473	499,110	3,692,254	10,770	79,441	509,870	3,771,695	9
2,689,730	2,014,914	31,610	13,647	579,870	370,261	611,480	383,909	10
1,725,530	8,329,391	249,440	1,213,820	131,620	577,707	381,050	1,791,527	11
988,640	6,158,815	207,910	1,384,494	27,090	135,589	235,000	1,520,084	12
1,608,800	2,481,604	360,900	984,675	62,360	41,292	423,250	1,025,967	13
4,929,020	14,147,859	1,256,500	6,181,985	165,310	318,214	1,421,810	6,500,199	14
213,540	1,656,836	58,810	502,129	4,650	26,167	63,460	528,296	15
55,970	81,726	17,610	51,579	1,670	1,050	19,280	52,629	16
277,990	1,175,323	131,180	570,030	5,350	21,953	136,520	591,984	17
202,230	303,592	41,760	91,452	5,560	6,847	47,320	98,299	18
793,300	-121,154	139,320	115,862	30,680	-50,111	170,010	65,750	19
447,960	5,850,549	93,150	1,216,786	12,410	132,993	105,560	1,349,778	20
444,060	2,386,601	95,080	727,291	24,630	135,077	119,710	862,368	21
768,960	4,335,007	90,140	369,042	30,110	113,664	120,250	482,706	22
217,790	9,901,149	26,870	873,108	8,000	248,841	34,870	1,121,948	23
81,940	838,645	12,250	144,350	4,180	43,498	16,430	187,848	24
329,390	1,149,492	32,970	10,105	5,240	8,784	38,200	18,889	25
31,650	248,712	3,120	20,517	1,080	12,930	4,190	33,447	26
1,144,820	2,899,970	252,060	1,127,953	216,380	965,240	468,440	2,093,193	27
9,555,190	290,772,568	2,156,520	51,354,518	598,530	13,917,569	2,755,050	65,272,088	28
2,246,950	4,131,678	286,260	497,091	149,520	241,234	435,770	738,325	29
3,033,290	9,502,824	332,300	1,038,883	123,780	309,160	456,080	1,348,043	30
2,744,050	1,060,257	360,730	133,871	180,330	66,611	541,070	200,481	31
472,560	1,167,428	5,670	10,591	94,100	201,766	99,770	212,356	32
1,889,440	1,974,259	471,860	291,546	72,250	47,542	544,110	339,089	33
272,750	1,343,940	36,060	193,400	12,220	57,483	48,280	250,883	34
418,190	2,028,930	231,860	1,258,954	44,520	166,644	276,380	1,425,598	35
321,480	4,173,616	68,890	776,640	8,540	98,646	77,430	875,286	36
290,800	1,285,135	55,740	231,961	13,060	51,670	68,800	283,631	37
6,074,710	26,668,066	1,047,330	4,432,936	328,820	1,240,756	1,376,150	5,673,692	38
9,480,530	264,753,321	2,146,440	47,037,007	596,070	12,694,777	2,742,510	59,731,784	39
9,948,830	62,350,439	2,278,550	14,302,602	600,340	3,767,754	2,878,890	18,070,356	40
1,372,370	4,644,368	1,038,030	3,515,124	5,700	19,316	1,043,730	3,534,440	41
1,911,860	7,603,709	20,240	73,407	539,340	2,717,554	559,580	2,790,961	42
2,569,080	2,287,362			292,580	181,354	292,580	181,354	43
6,661,890	3,148,228	808,670	365,619	413,540	175,556	1,222,210	541,175	44
6,152,450	3,466,720	804,830	425,571	422,140	212,571	1,226,970	638,142	45
1,108,680	1,069,954	543,520	518,945	10,580	10,178	554,100	529,123	46
216,580	896,841	92,180	378,110	10,550	46,587	102,720	424,697	47
870,140	885,625	101,630	100,613	76,100	67,567	177,730	168,180	48
479,010	1,292,901	17,100	68,285	380	640	17,480	68,925	49
583,490	697,496	156,020	474,733	25,400	24,545	181,420	499,278	50
9,950,260	15,020,445	2,278,810	3,436,865	600,340	1,228,615	2,879,160	4,665,480	51
3,464,420	2,246,260	757,630	416,672	151,180	46,840	908,810	463,512	52
4,410	43,079	1,380	26,942	250	464	1,630	27,406	53
3,188,910	601,263	707,680	114,280	133,410	11,549	841,090	125,829	54
9,950,470	15,621,708	2,278,870	3,551,146	600,340	1,240,164	2,879,210	4,791,310	55
7,815,370	39,921,107	1,493,260	6,168,584	384,760	1,444,986	1,878,020	7,613,570	56
5,714,660	16,440,518	1,000,040	2,379,062	237,870	504,099	1,237,910	2,883,161	57
7,819,910	56,361,625	1,495,040	8,547,646	384,790	1,949,084	1,879,820	10,496,731	58
584,490	546,353	46,930	112,456	29,510	15,166	76,440	127,622	59
7,818,820	37,854,563	1,494,090	5,857,253	384,760	1,375,699	1,878,860	7,232,952	60
7,765,040	2,186,008	1,479,850	333,248	382,220	73,239	1,862,070	406,487	61
11,790	38,601	1,610	6,504	230	505	1,840	7,009	62
949,130	820,574	203,600	184,483	25,470	18,064	229,060	202,547	63
1,372,740	1,424,616	30,440	28,101	459,830	459,507	490,270	487,608	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 6 (concluded)

All Returns by Marital Status and Number of Dependants

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Unstated - Non déclaré			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	719,830	99,680
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	303,850	11,320
Total number of returns	3	Nombre total de déclarations	3	1,023,680	111,000
Sources of income	Sources de revenu				
Employment income before deductions	4	Revenus d'emploi avant retenues	4	724,110	15,308,316
Commissions	5	Commissions	5	20,570	157,664
Other employment income	6	Autres revenus d'emploi	6	34,330	84,927
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	164,030	663,657
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	182,660	702,001
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	93,180	770,852
Family Allowance	10	Allocations familiales	10	12,710	6,216
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	169,600	766,283
Taxable amount of dividends	12	Montant imposable des dividendes	12	55,120	130,821
Bond interest	13	Intérêts obligataires	13	159,510	215,246
Bank interest	14	Intérêts bancaires	14	403,910	998,488
Mortgage interest	15	Intérêts hypothécaires	15	11,490	64,121
Income from trusts	16	Revenus de fiducie	16	5,530	7,924
Annuity income	17	Revenus de rentes	17	20,610	64,847
Foreign investment income	18	Revenus de placements étrangers	18	8,930	8,010
Net rental income	19	Revenus nets de location	19	31,330	-18,227
Taxable capital gains	20	Gains en capital imposables	20	18,360	135,057
RRSP income	21	Revenu d'un REER	21	28,080	141,656
Net business income	22	Revenus nets d'entreprise	22	22,500	61,645
Net professional income	23	Revenus nets de profession libérale	23	7,380	102,950
Net commission income	24	Revenus nets de commissions	24	4,080	34,714
Net farming income	25	Revenus nets d'agriculture	25	4,750	221
Net fishing income	26	Revenus nets de pêche	26	1,480	17,844
Other income	27	Autres revenus	27	102,850	248,284
Total income assessed	28	Revenu total établi	28	977,900	20,673,518
Deductions	Déductions				
RPP contributions	29	Cotisations à un régime de pension agréé	29	211,920	338,027
RRSP contributions	30	Cotisations à un REER	30	230,520	513,475
Union and professional dues	31	Cotisations syndicales et professionnelles	31	265,130	90,863
Child care expenses	32	Frais de garde d'enfants	32	25,650	63,880
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	122,300	37,443
Other employment expenses	34	Autres dépenses d'emploi	34	12,870	43,983
Other deductions	35	Autres déductions	35	37,410	83,725
Capital gains deduction	36	Déduction pour gains en capital	36	10,920	81,759
Additional deductions	37	Déductions supplémentaires	37	14,870	68,910
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	508,460	1,322,066
Taxable income assessed	39	Revenu imposable établi	39	974,100	19,367,061
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40	Montant personnel de base	40	1,021,850	6,411,203
Age amount	41	Montant en raison de l'âge	41	170,830	578,049
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42		20,330
Amounts for dependent children	43	Montants pour enfants à charge	43		96,460
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	636,110	248,875
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	691,010	322,156
Eligible pension income amount	46	Montant pour revenu de pensions	46	95,760	90,218
Disability amount	47	Montant pour personnes handicapées	47	20,620	83,539
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	139,470	146,325
Amounts transferred from spouse	49	Montants transférés du conjoint	49	6,860	17,461
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	35,900	61,187
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	1,021,970	1,352,544
Charitable donations	52	Dons de charité	52	267,380	110,035
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	320	279
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	242,840	27,730
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	1,021,970	1,380,273
Net federal tax	56	Impôt fédéral net	56	719,670	2,378,616
Net provincial tax	57	Impôt provincial net	57	514,920	1,007,990
Total tax payable	58	Total de l'impôt à payer	58	719,830	3,508,750
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	59	Impôt fédéral de base	59	6,920	10,438
Federal individual surtax	60	Surtaxe fédérale des particuliers	60	719,670	2,378,616
Minimum tax	61	Impôt minimum	61	713,730	123,007
Dividend tax credit	62	Crédit d'impôt pour dividendes	62	240	533
Child tax credit	63	Crédit d'impôt pour enfants	63	52,400	17,413
	64		64	6,310	6,631

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Année d'imposition 1991 (en milliers de dollars)

		Grand total - Total global						I t o c o n o m i e
Total		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
819,510		10,640,380		3,070,070		13,710,450		1
315,160		4,644,100		696,270		5,340,380		2
1,134,680		15,284,480		3,766,340		19,050,830		3
	\$		\$		\$		\$	
825,100	19,118,860	9,705,650	209,105,189	3,094,450	104,119,803	12,800,100	313,224,992	4
22,980	186,257	324,980	3,984,232	108,210	2,372,356	433,190	6,356,588	5
39,340	97,300	465,590	1,697,928	162,730	621,678	628,310	2,319,606	6
164,290	664,526	2,726,100	11,359,420	16,060	64,538	2,742,160	11,423,958	7
184,080	709,086	3,074,800	13,284,486	89,710	415,268	3,164,510	13,699,754	8
93,740	777,422	1,745,460	17,011,374	39,770	432,520	1,785,230	17,443,894	9
121,260	77,300	240,320	118,111	3,635,370	2,585,182	3,875,690	2,703,294	10
190,000	859,264	2,575,930	11,837,387	813,470	4,142,096	3,389,400	15,979,483	11
61,560	150,445	1,216,510	6,895,427	295,990	1,850,609	1,512,500	8,746,036	12
177,810	223,060	2,302,550	4,128,874	466,700	301,238	2,769,250	4,430,112	13
437,190	1,028,675	6,916,140	23,031,418	1,294,470	1,842,275	8,210,610	24,873,693	14
12,000	67,574	292,260	2,265,839	31,000	185,457	323,250	2,451,296	15
5,980	7,969	89,510	179,024	14,710	13,136	104,220	192,160	16
20,720	65,084	461,780	1,928,131	20,960	62,256	482,740	1,990,388	17
9,840	8,074	256,720	413,655	47,890	51,120	304,600	464,775	18
36,630	-26,885	862,420	122,781	281,430	-419,214	1,143,860	-296,433	19
20,240	139,562	532,840	6,402,410	135,550	1,679,191	668,380	8,081,601	20
31,200	161,678	563,340	3,137,752	143,830	727,908	707,170	3,865,660	21
25,030	77,659	819,030	3,785,167	274,090	1,986,514	1,093,120	5,771,681	22
8,140	132,406	230,590	6,906,532	90,480	5,582,035	321,080	12,488,567	23
4,640	39,552	96,400	850,587	29,900	371,020	126,300	1,221,608	24
5,340	4,465	321,000	835,567	110,830	541,098	431,830	1,376,665	25
1,620	18,569	36,170	235,157	16,060	180,593	52,230	415,750	26
119,850	298,001	1,669,690	4,568,577	629,920	1,900,708	2,299,610	6,469,285	27
1,088,810	24,885,904	14,410,300	334,085,038	3,753,520	131,609,387	18,163,820	465,694,424	28
261,200	440,571	2,500,370	4,017,204	1,156,400	2,276,186	3,656,780	6,293,390	29
273,480	619,119	3,408,230	9,721,170	1,209,410	3,649,622	4,617,640	13,370,792	30
318,730	114,881	3,402,850	1,144,608	1,393,320	589,103	4,796,180	1,733,711	31
34,710	82,598	445,180	1,099,157	220,630	485,685	665,810	1,584,842	32
143,760	44,367	2,325,530	1,858,887	657,650	713,739	2,983,180	2,572,626	33
15,650	54,748	283,910	1,310,582	141,070	678,220	424,990	1,988,803	34
41,730	93,290	727,360	3,038,730	205,340	864,049	932,700	3,902,780	35
12,160	85,400	387,670	4,397,400	91,240	1,274,402	478,910	5,671,802	36
16,980	78,366	355,990	1,610,663	143,200	621,532	499,190	2,232,195	37
596,300	1,613,340	7,651,440	28,198,402	2,559,820	11,152,539	10,211,260	39,350,941	38
1,085,020	23,278,445	14,297,220	306,988,317	3,744,070	120,247,889	18,041,280	427,236,206	39
1,132,850	7,107,990	15,266,930	95,704,533	3,766,340	23,609,405	19,033,280	119,313,937	40
171,090	578,920	2,798,730	9,474,012	17,010	57,603	2,815,740	9,531,614	41
20,330	103,406	968,370	3,567,483	1,906,690	8,918,805	2,875,060	12,486,287	42
96,460	72,030			3,134,580	2,653,602	3,134,580	2,653,602	43
735,180	304,287	8,806,300	3,462,480	3,155,060	1,644,575	11,961,360	5,107,055	44
789,330	393,257	9,004,770	4,040,576	2,943,210	1,856,204	11,947,980	5,896,781	45
96,280	90,709	1,862,200	1,786,586	37,770	36,072	1,899,960	1,822,658	46
22,000	89,087	323,730	1,325,933	66,220	284,326	389,940	1,610,259	47
156,000	161,725	1,598,320	1,776,827	440,850	423,279	2,039,170	2,200,106	48
7,100	17,913	440,610	1,285,031	63,040	94,828	503,650	1,379,858	49
39,270	63,870	778,990	1,309,805	152,370	161,545	931,350	1,471,350	50
1,132,970	1,526,788	15,270,040	21,027,252	3,766,340	6,763,047	19,036,390	27,790,299	51
317,190	131,906	4,129,420	2,305,301	1,468,920	887,182	5,598,340	3,192,483	52
330	279	5,880	68,108	1,510	5,704	7,390	73,813	53
290,030	33,199	3,755,080	616,889	1,354,290	233,261	5,109,370	850,150	54
1,132,970	1,559,987	15,270,350	21,644,141	3,766,340	6,996,308	19,036,690	28,640,449	55
819,360	3,141,867	10,633,390	41,506,126	3,069,710	18,763,999	13,703,100	60,270,125	56
593,340	1,280,558	7,457,110	16,656,856	2,125,490	7,421,038	9,582,610	24,077,894	57
819,510	4,422,425	10,640,380	58,162,982	3,070,070	26,185,037	13,710,450	84,348,019	58
23,730	20,349	190,600	387,438	520,430	346,402	711,030	733,840	59
819,360	2,988,339	10,637,640	39,410,277	3,070,250	17,797,230	13,707,890	57,207,507	60
813,300	154,771	10,531,100	2,213,502	3,057,920	1,011,610	13,589,020	3,225,112	61
290	573	11,720	39,104	2,900	9,136	14,610	48,240	62
58,580	20,026	1,173,420	918,664	279,940	246,583	1,453,360	1,165,247	63
25,900	24,760	1,153,020	1,189,415	1,120,180	1,136,479	2,273,190	2,325,894	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 6A

Taxable Returns by Marital Status and Number of Dependants

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Single taxfilers - Déclarants			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	2,969,040		222,160	
Number of non-taxable returns	2				
Total number of returns	3	2,969,040		222,160	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4	2,658,300	55,746,540	211,140	5,181,147
Commissions	5	96,570	860,428	5,050	45,853
Other employment income	6	107,580	251,125	8,260	17,060
Old Age Security pension	7	122,050	519,644	370	1,612
CPP or QPP benefits	8	173,240	736,193	1,800	8,543
Other pensions or superannuation	9	116,570	1,205,797	990	8,862
Family Allowance	10	4,200	1,991	198,200	83,741
Unemployment Insurance benefits	11	819,500	3,986,417	83,180	454,342
Taxable amount of dividends	12	187,800	765,166	8,670	25,774
Bond interest	13	420,080	631,735	23,850	9,652
Bank interest	14	1,044,520	2,845,212	58,910	62,164
Mortgage interest	15	29,870	188,616	670	3,207
Income from trusts	16	17,980	43,561	600	614
Annuity income	17	41,100	149,839	850	1,224
Foreign investment income	18	38,110	47,813	960	393
Net rental income	19	116,930	-143,027	12,100	-22,119
Taxable capital gains	20	77,570	599,089	3,340	40,641
RRSP income	21	94,170	400,608	7,680	27,013
Net business income	22	118,080	744,878	9,380	97,419
Net professional income	23	45,340	1,162,294	3,840	129,539
Net commission income	24	14,700	127,797	1,200	13,551
Net farming income	25	39,080	185,451	1,520	12,468
Net fishing income	26	9,980	97,980	1,230	13,102
Other income	27	317,600	769,130	34,170	62,604
Total income assessed	28	2,969,040	71,924,279	222,160	6,278,405
Deductions	Déductions				
RPP contributions	29	614,420	873,515	71,400	96,924
RRSP contributions	30	778,820	1,768,945	50,780	107,006
Union and professional dues	31	943,550	308,679	98,560	36,113
Child care expenses	32	10,600	20,466	41,530	89,572
Carrying charges and interest expenses	33	353,460	176,929	22,340	8,652
Other employment expenses	34	79,780	303,911	4,600	15,521
Other deductions	35	155,530	204,912	10,830	14,163
Capital gains deduction	36	59,520	425,660	2,280	25,339
Additional deductions	37	78,630	249,293	12,460	47,605
Total deductions (Items 29 to 37)	38	1,741,500	4,332,310	159,710	440,894
Taxable income assessed	39	2,969,020	67,591,969	222,160	5,837,511
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40	2,966,940	18,604,163	222,160	1,393,992
Age amount	41	123,950	419,784	370	1,253
Married or equivalent amount	42	380	1,833	203,970	1,054,128
Amounts for dependent children	43			47,310	24,235
CPP or QPP contributions	44	2,602,600	986,105	213,930	95,137
Unemployment Insurance premiums	45	2,609,460	1,209,888	208,090	110,800
Eligible pension income amount	46	122,450	117,743	820	816
Disability amount	47	25,740	105,413	1,660	7,675
Tuition fees and education amount	48	569,290	564,650	19,560	11,188
Amounts transferred from spouse	49	70	119		
Allowable portion of medical expenses	50	96,230	125,144	5,910	4,328
Total tax credits on above amounts	51	2,967,800	3,761,494	222,160	460,429
Charitable donations	52	795,690	324,552	51,750	8,024
Gifts to Canada or a province	53	780	1,603	130	30
Total tax credits on donations	54	698,030	83,141	43,780	1,808
Total non-refundable tax credits	55	2,967,840	3,844,635	222,160	462,237
Net federal tax	56	2,968,190	8,957,477	222,160	636,105
Net provincial tax	57	1,930,250	3,315,420	106,440	158,237
Total tax payable	58	2,969,040	12,272,896	222,160	794,342
Social benefits repayment	Rembours. de prestations de program. sociaux				
	59	17,630	35,858	8,580	3,340
Basic federal tax	60	2,968,210	8,523,722	222,160	606,534
Federal individual surtax	61	2,928,400	446,545	219,980	31,320
Minimum tax	62	690	1,955	10	102
Dividend tax credit	63	179,820	101,919	8,260	3,431
Child tax credit	64	15,560	9,002	97,900	76,192

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'état civil et le nombre de personnes à charge

Année d'imposition 1991 (en milliers de dollars)

célibataires		Married taxfilers - Déclarants marié(e)s						I t e s m e
Total		With no dependants Sans personne à charge		With 1 dependant Ayant 1 personne à charge		With 2 dependants Ayant 2 personnes à charge		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
3,191,210		5,456,480		858,640		1,040,040		1
3,191,210		5,456,480		858,640		1,040,040		2
	\$		\$		\$		\$	3
2,869,430	60,927,687	3,948,180	109,516,933	789,110	28,996,480	962,680	38,199,502	4
101,620	906,281	132,670	2,254,190	30,610	731,909	36,630	949,307	5
115,840	268,184	196,560	994,202	37,800	139,875	48,060	215,236	6
122,420	521,256	904,280	3,783,018	5,770	23,250	880	3,847	7
175,040	744,736	1,135,040	5,782,065	16,930	92,040	5,650	29,356	8
117,550	1,214,659	881,340	10,823,353	17,590	235,752	5,450	72,259	9
202,400	85,732	129,210	57,912	821,710	317,325	1,030,260	789,179	10
902,670	4,440,759	1,023,540	4,970,100	189,670	1,028,230	205,560	1,098,187	11
196,480	790,939	677,120	4,261,635	89,930	508,702	108,630	666,590	12
443,930	641,387	1,109,890	2,113,657	134,410	99,561	162,560	100,723	13
1,103,430	2,907,376	3,168,070	11,690,986	367,560	598,923	417,690	513,848	14
30,540	191,823	171,280	1,448,238	9,210	58,873	9,820	61,728	15
18,580	44,175	38,560	66,012	4,320	3,834	5,930	5,389	16
41,960	151,063	236,860	1,092,233	5,880	18,876	5,410	13,275	17
39,070	48,206	145,500	246,944	13,810	17,140	18,470	18,704	18
129,030	-165,146	475,370	488,776	80,930	-65,646	93,290	-133,619	19
80,910	639,730	293,770	3,998,489	39,350	488,553	49,780	600,651	20
101,850	427,621	289,460	1,680,739	39,390	186,331	44,690	218,891	21
127,460	842,298	361,780	2,836,122	66,710	558,969	86,190	723,072	22
49,180	1,291,833	120,100	4,532,766	22,850	1,407,700	32,510	2,194,537	23
15,890	141,348	43,680	486,530	8,300	108,586	8,460	127,928	24
40,600	197,919	159,050	756,573	25,740	152,239	30,820	134,395	25
11,210	111,082	14,500	96,705	4,360	47,526	5,400	78,177	26
351,770	831,734	703,260	2,111,101	112,170	292,239	134,050	258,726	27
3,191,210	78,202,683	5,456,430	176,089,281	858,640	36,047,265	1,040,040	46,939,889	28
685,820	970,439	1,333,820	2,283,039	314,830	635,321	400,500	858,704	29
829,600	1,875,950	1,975,350	6,256,995	349,460	1,085,882	446,030	1,378,362	30
1,042,110	344,792	1,605,650	588,005	367,570	159,697	468,000	212,066	31
52,130	110,038	361,510	920,731	28,040	54,439	29,870	77,975	32
375,810	185,581	1,259,170	1,106,500	187,040	186,315	247,700	292,109	33
84,380	319,432	139,880	686,346	40,600	197,051	55,700	268,753	34
166,360	219,075	235,110	788,154	46,930	179,330	57,610	208,487	35
61,790	450,999	221,790	2,767,108	26,380	351,384	32,370	470,084	36
91,090	296,898	147,340	609,645	36,940	157,441	44,210	197,291	37
1,901,200	4,773,204	3,787,370	16,006,524	686,090	3,006,861	853,890	3,963,832	38
3,191,180	73,393,474	5,456,400	159,936,410	858,640	32,987,879	1,040,040	42,832,033	39
3,189,100	19,998,155	5,451,370	34,191,878	858,640	5,384,381	1,040,040	6,522,536	40
124,320	421,038	919,100	3,111,506	6,000	20,308	1,090	3,688	41
204,350	1,055,961	701,010	2,587,585	247,230	1,021,743	353,880	1,489,071	42
47,310	24,235			843,300	350,432	1,038,730	848,324	43
2,816,520	1,081,242	3,958,570	1,799,111	824,410	454,668	1,014,200	582,026	44
2,817,540	1,320,687	3,612,860	1,975,066	751,000	511,954	916,430	652,713	45
123,260	118,559	939,580	916,594	16,570	15,994	5,650	5,181	46
27,410	113,088	106,350	436,249	17,790	74,020	16,830	71,895	47
588,850	575,839	497,710	504,304	145,160	163,731	110,790	92,601	48
70	119	268,030	733,467	20,300	32,766	23,590	33,663	49
102,130	129,473	403,790	461,394	36,140	45,131	47,680	48,977	50
3,189,960	4,221,923	5,452,510	7,939,353	858,640	1,374,275	1,040,040	1,760,801	51
847,440	332,576	2,138,400	1,377,046	410,880	224,620	529,710	312,048	52
910	1,633	2,960	20,733	530	1,198	380	2,910	53
741,810	84,949	1,960,890	366,889	379,280	58,348	491,560	82,020	54
3,190,010	4,306,872	5,452,700	8,306,242	858,640	1,432,623	1,040,040	1,842,822	55
3,190,350	9,593,582	5,452,270	23,879,306	858,480	5,488,079	1,039,980	7,271,486	56
2,036,700	3,473,657	4,011,900	9,954,384	617,490	2,183,997	753,450	2,939,072	57
3,191,210	13,067,238	5,456,480	33,833,690	858,640	7,672,076	1,040,040	10,210,558	58
26,220	39,199	118,240	227,376	141,850	57,872	219,040	148,097	59
3,190,380	9,130,256	5,452,960	22,641,107	858,550	5,204,030	1,040,030	6,889,559	60
3,148,380	477,865	5,407,300	1,311,848	856,070	296,466	1,037,480	394,462	61
700	2,057	9,180	30,112	1,260	3,707	910	2,826	62
188,070	105,350	654,520	567,800	85,120	67,778	102,720	88,818	63
113,460	85,194	389,320	303,656	71,420	36,962	99,920	79,943	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 6A (continued)

Taxable Returns by Marital Status and Number of Dependants

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Married taxfilers - Déclarants			
		With 3 or more dependants Ayant 3 personnes à charge ou plus		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	464,760	2,363,440
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	464,760	2,363,440
Sources of income		Sources de revenu			
Employment income before deductions	4	Revenus d'emploi avant retenues	4	415,870	16,610,256
Commissions	5	Commissions	5	14,690	405,177
Other employment income	6	Autres revenus d'emploi	6	25,430	139,706
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	80	307
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,670	15,689
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	2,120	18,697
Family Allowance	10	Allocations familiales	10	460,250	645,423
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	90,690	510,504
Taxable amount of dividends	12	Montant imposable des dividendes	12	48,640	418,727
Bond interest	13	Intérêts obligataires	13	57,280	35,360
Bank interest	14	Intérêts bancaires	14	185,340	241,832
Mortgage interest	15	Intérêts hypothécaires	15	4,710	25,518
Income from trusts	16	Revenus de fiducie	16	1,390	1,557
Annuity income	17	Revenus de rentes	17	2,330	5,301
Foreign investment income	18	Revenus de placements étrangers	18	7,140	6,641
Net rental income	19	Revenus nets de location	19	44,530	-96,316
Taxable capital gains	20	Gains en capital imposables	20	24,190	333,808
RRSP income	21	Revenu d'un REER	21	18,970	118,892
Net business income	22	Revenus nets d'entreprise	22	43,120	372,957
Net professional income	23	Revenus nets de profession libérale	23	18,790	1,546,659
Net commission income	24	Revenus nets de commissions	24	4,200	53,654
Net farming income	25	Revenus nets d'agriculture	25	27,640	194,123
Net fishing income	26	Revenus nets de pêche	26	1,690	23,919
Other income	27	Autres revenus	27	61,640	158,382
Total income assessed	28	Revenu total établi	28	464,760	21,786,773
Deductions		Déductions			
RPP contributions	29	Cotisations à un régime de pension agréé	29	158,730	334,303
RRSP contributions	30	Cotisations à un REER	30	185,130	648,519
Union and professional dues	31	Cotisations syndicales et professionnelles	31	197,200	87,271
Child care expenses	32	Frais de garde d'enfants	32	10,330	28,123
Carrying charges and interest expenses	33	Frais financiers et frais d'intérêts	33	97,460	150,412
Other employment expenses	34	Autres dépenses d'emploi	34	23,510	115,828
Other deductions	35	Autres déductions	35	25,970	111,267
Capital gains deduction	36	Déduction pour gains en capital	36	17,190	260,576
Additional deductions	37	Déductions supplémentaires	37	24,660	117,366
Total deductions (Items 29 to 37)	38	Total des déductions (postes 29 à 37)	38	368,530	1,853,664
Taxable income assessed	39	Revenu imposable établi	39	464,760	19,821,586
Non-refundable tax credits		Crédits d'impôt non remboursables			
Basic personal amount	40	Montant personnel de base	40	464,760	2,914,260
Age amount	41	Montant en raison de l'âge	41	80	264
Married or equivalent amount	42	Montant de marié(e) ou l'équivalent	42	202,520	866,117
Amounts for dependent children	43	Montants pour enfants à charge	43	464,760	851,300
CPP or QPP contributions	44	Cotisations au RPC ou au RRQ	44	448,790	259,866
Unemployment Insurance premiums	45	Cotisations à l'assurance-chômage	45	390,740	273,842
Eligible pension income amount	46	Montant pour revenu de pensions	46	1,350	1,294
Disability amount	47	Montant pour personnes handicapées	47	11,990	51,926
Tuition fees and education amount	48	Frais de scolarité et montant rel. aux études	48	48,830	42,247
Amounts transferred from spouse	49	Montants transférés du conjoint	49	12,710	14,990
Allowable portion of medical expenses	50	Partie déductible des frais médicaux	50	23,100	26,619
Total tax credits on above amounts	51	Total, créd. d'imp. pour montants ci-dessus	51	464,760	904,195
Charitable donations	52	Dons de charité	52	248,950	255,735
Gifts to Canada or a province	53	Dons au Canada ou à une province	53	220	862
Total tax credits on donations	54	Total, crédits d'impôt pour les dons	54	235,790	69,265
Total non-refundable tax credits	55	Total des crédits d'impôt non remboursables	55	464,760	973,460
Net federal tax	56	Impôt fédéral net	56	464,640	3,282,236
Net provincial tax	57	Impôt provincial net	57	331,830	1,363,066
Total tax payable	58	Total de l'impôt à payer	58	464,760	4,645,301
Social benefits repayment	59	Rembours. de prestations de program. sociaux	59	104,220	111,728
Basic federal tax	60	Impôt fédéral de base	60	464,640	3,111,206
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	462,500	184,365
Minimum tax	62	Impôt minimum	62	450	1,957
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	45,820	55,803
Child tax credit	64	Crédit d'impôt pour enfants	64	51,790	76,059

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'état civil et le nombre de personnes à charge

Année d'imposition 1991 (en milliers de dollars)

marié(e)s		Widowed, divorced, separated - Veuf (veuve), divorcé(e), séparé(e)						I t o t a l
Total		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
7,819,910		1,495,040		384,790		1,879,820		1
7,819,910		1,495,040		384,790		1,879,820		2
	\$		\$		\$		\$	3
6,115,830	193,323,172	796,350	22,430,569	355,500	9,836,901	1,151,850	32,267,470	4
214,600	4,340,582	31,260	577,234	11,340	169,807	42,600	747,041	5
307,850	1,489,018	45,470	216,135	19,670	53,328	65,140	269,463	6
911,010	3,810,422	554,630	2,359,494	2,430	9,944	557,060	2,369,438	7
1,160,280	5,919,149	697,100	3,262,525	31,600	137,323	728,690	3,399,848	8
906,490	11,150,061	415,610	3,465,234	8,670	70,291	424,280	3,535,525	9
2,441,440	1,809,839	15,880	5,064	370,050	220,262	385,930	225,326	10
1,509,450	7,607,021	218,980	1,121,509	92,570	435,382	311,540	1,556,891	11
924,320	5,855,655	189,110	1,305,475	24,410	128,643	213,520	1,434,118	12
1,464,130	2,349,301	322,020	938,452	57,530	39,002	379,560	977,454	13
4,138,660	13,045,589	943,450	5,680,890	139,690	289,082	1,083,140	5,969,973	14
195,010	1,594,356	54,370	482,583	3,990	25,616	58,350	508,199	15
50,200	76,792	15,860	49,740	1,020	732	16,870	50,471	16
250,480	1,129,685	118,700	554,306	4,530	20,776	123,220	575,082	17
184,920	289,429	38,800	88,360	5,150	6,424	43,950	94,784	18
694,120	193,195	118,620	136,553	26,020	-39,589	144,630	96,964	19
407,080	5,421,501	84,290	1,116,400	10,230	122,977	94,520	1,239,377	20
392,510	2,204,855	89,380	703,736	22,550	127,135	111,930	830,871	21
557,800	4,491,120	65,080	433,115	20,540	108,811	85,610	541,926	22
194,250	9,681,661	23,670	846,961	6,860	250,944	30,530	1,097,905	23
64,640	776,697	10,290	136,157	2,550	36,533	12,830	172,689	24
243,250	1,237,330	23,340	37,177	3,840	7,003	27,180	44,180	25
25,950	246,327	2,480	22,572	940	12,781	3,420	35,353	26
1,011,120	2,820,448	212,600	1,061,890	157,210	784,011	369,800	1,845,901	27
7,819,870	280,863,208	1,495,040	47,032,131	384,790	12,854,119	1,879,820	59,886,250	28
2,207,880	4,111,367	283,430	494,892	144,340	239,374	427,770	734,266	29
2,955,970	9,369,758	326,270	1,031,336	118,900	300,932	445,170	1,332,269	30
2,638,420	1,047,039	350,860	132,779	167,660	65,156	518,520	197,935	31
429,750	1,081,269	5,160	9,650	88,520	191,025	93,690	200,675	32
1,791,360	1,735,336	431,550	260,055	67,680	39,707	499,230	299,762	33
259,680	1,267,978	34,180	173,731	11,520	53,393	45,690	227,123	34
365,620	1,287,239	210,500	1,081,800	38,430	128,840	248,930	1,210,640	35
297,730	3,849,153	63,550	690,621	7,040	91,795	70,590	782,415	36
253,140	1,081,743	43,120	179,741	10,660	44,208	53,780	223,949	37
5,695,880	24,830,881	961,400	4,054,605	297,470	1,154,430	1,258,870	5,209,034	38
7,819,830	255,577,908	1,494,990	42,901,064	384,790	11,685,359	1,879,770	54,586,423	39
7,814,810	49,013,054	1,494,120	9,378,917	384,790	2,415,086	1,878,900	11,794,002	40
926,270	3,135,767	560,970	1,899,690	2,500	8,451	563,470	1,908,141	41
1,504,640	5,964,515	12,490	44,756	367,430	1,832,865	379,910	1,877,621	42
2,346,790	2,050,056			156,160	84,260	156,160	84,260	43
6,245,970	3,095,671	764,630	360,765	358,940	169,231	1,123,580	529,996	44
5,671,030	3,413,575	745,740	419,952	347,710	203,077	1,093,450	623,028	45
963,150	939,063	456,120	442,538	8,360	8,145	464,480	450,684	46
152,960	634,091	54,380	223,551	7,210	32,672	61,590	256,223	47
802,490	802,883	92,620	90,273	62,280	51,615	154,900	141,888	48
324,620	814,886	9,560	36,579	250	355	9,820	36,935	49
510,700	582,121	118,400	272,437	21,530	21,435	139,930	293,872	50
7,815,950	11,978,624	1,494,360	2,238,131	384,790	821,221	1,879,150	3,059,352	51
3,327,940	2,169,449	679,970	380,105	140,830	44,451	820,800	424,556	52
4,080	25,703	950	18,852	230	310	1,180	19,162	53
3,067,520	576,522	634,810	102,889	125,320	10,950	760,130	113,839	54
7,816,140	12,555,147	1,494,420	2,341,020	384,790	832,171	1,879,210	3,173,192	55
7,815,370	39,921,107	1,493,260	6,168,584	384,760	1,444,986	1,878,020	7,613,570	56
5,714,660	16,440,518	1,000,040	2,379,062	237,870	504,099	1,237,910	2,883,161	57
7,819,910	56,361,625	1,495,040	8,547,646	384,790	1,949,084	1,879,820	10,496,731	58
583,350	545,072	46,160	110,222	29,480	15,146	75,640	125,368	59
7,816,180	37,845,903	1,493,410	5,857,051	384,760	1,375,699	1,878,170	7,232,749	60
7,763,340	2,187,142	1,479,580	333,296	382,220	73,239	1,861,810	406,535	61
11,790	38,601	1,610	6,504	230	505	1,840	7,009	62
888,170	780,199	185,240	173,958	23,030	17,139	208,270	191,097	63
612,460	496,620	9,750	6,100	256,450	213,272	266,210	219,372	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 6A (concluded)

Taxable Returns by Marital Status and Number of Dependants

1991 Taxation year (all money figures in thousands of dollars)

Item	Poste	Unstated - Non déclaré			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	719,830		99,680	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>				
Total number of returns	3 <i>Nombre total de déclarations</i>	719,830		99,680	
Sources of income	Sources de revenu		\$		\$
Employment income before deductions	4 <i>Revenus d'emploi avant retenues</i>	594,530	14,847,639	97,240	3,796,828
Commissions	5 <i>Commissions</i>	17,920	154,547	2,270	28,432
Other employment income	6 <i>Autres revenus d'emploi</i>	26,880	75,962	4,840	11,948
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	84,320	351,504	70	118
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	110,530	518,284	1,110	6,016
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	76,220	728,026	440	6,300
Family Allowance	10 <i>Allocations familiales</i>	9,890	4,488	97,570	64,612
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	150,670	716,079	18,980	89,996
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	50,560	119,523	6,410	19,624
Bond interest	13 <i>Intérêts obligataires</i>	135,140	198,615	18,140	7,789
Bank interest	14 <i>Intérêts bancaires</i>	314,730	894,222	32,280	29,052
Mortgage interest	15 <i>Intérêts hypothécaires</i>	9,950	61,120	510	3,453
Income from trusts	16 <i>Revenus de fiducie</i>	4,870	7,074	450	45
Annuity income	17 <i>Revenus de rentes</i>	18,280	62,920	120	237
Foreign investment income	18 <i>Revenus de placements étrangers</i>	8,220	7,605	880	62
Net rental income	19 <i>Revenus nets de location</i>	26,460	-11,973	5,240	-8,670
Taxable capital gains	20 <i>Gains en capital imposables</i>	16,300	98,668	1,850	4,275
RRSP income	21 <i>Revenu d'un REER</i>	25,360	134,766	3,030	19,891
Net business income	22 <i>Revenus nets d'entreprise</i>	16,410	76,103	2,350	15,774
Net professional income	23 <i>Revenus nets de profession libérale</i>	6,270	99,349	710	29,040
Net commission income	24 <i>Revenus nets de commissions</i>	3,150	32,981	430	4,066
Net farming income	25 <i>Revenus nets d'agriculture</i>	3,020	2,125	430	3,196
Net fishing income	26 <i>Revenus nets de pêche</i>	1,230	17,495	140	725
Other income	27 <i>Autres revenus</i>	74,380	205,004	14,700	42,844
Total income assessed	28 <i>Revenu total établi</i>	719,830	19,402,127	99,680	4,175,654
Deductions	Déductions				
RPP contributions	29 <i>Cotisations à un régime de pension agréé</i>	207,840	336,268	49,200	102,531
RRSP contributions	30 <i>Cotisations à un REER</i>	225,080	508,663	42,900	105,605
Union and professional dues	31 <i>Cotisations syndicales et professionnelles</i>	246,390	88,669	53,010	23,949
Child care expenses	32 <i>Frais de garde d'enfants</i>	24,280	61,663	8,720	18,104
Carrying charges and interest expenses	33 <i>Frais financiers et frais d'intérêts</i>	116,990	33,879	21,310	6,908
Other employment expenses	34 <i>Autres dépenses d'emploi</i>	12,380	41,916	2,780	10,765
Other deductions	35 <i>Autres déductions</i>	32,590	66,864	4,040	8,510
Capital gains deduction	36 <i>Déduction pour gains en capital</i>	9,720	60,672	1,220	3,412
Additional deductions	37 <i>Déductions supplémentaires</i>	11,240	38,704	1,880	8,177
Total deductions (Items 29 to 37)	38 <i>Total des déductions (postes 29 à 37)</i>	470,160	1,237,297	86,400	287,960
Taxable income assessed	39 <i>Revenu imposable établi</i>	719,830	18,155,521	99,680	3,877,784
Non-refundable tax credits	Crédits d'impôt non remboursables				
Basic personal amount	40 <i>Montant personnel de base</i>	718,710	4,509,891	99,680	625,928
Age amount	41 <i>Montant en raison de l'âge</i>	85,550	289,591	70	244
Married or equivalent amount	42 <i>Montant de marié(e) ou l'équivalent</i>			13,710	69,591
Amounts for dependent children	43 <i>Montants pour enfants à charge</i>			89,290	67,049
CPP or QPP contributions	44 <i>Cotisations au RPC ou au RRQ</i>	575,400	245,626	97,210	55,203
Unemployment Insurance premiums	45 <i>Cotisations à l'assurance-chômage</i>	579,580	313,565	95,480	70,831
Eligible pension income amount	46 <i>Montant pour revenu de pensions</i>	79,030	76,406	390	362
Disability amount	47 <i>Montant pour personnes handicapées</i>	11,380	47,048	1,260	5,034
Tuition fees and education amount	48 <i>Frais de scolarité et montant rel. aux études</i>	108,140	95,729	15,300	14,420
Amounts transferred from spouse	49 <i>Montants transférés du conjoint</i>	4,500	10,521	240	451
Allowable portion of medical expenses	50 <i>Partie déductible des frais médicaux</i>	29,410	34,296	3,170	2,667
Total tax credits on above amounts	51 <i>Total, créds. d'imp. pour montants ci-dessus</i>	718,790	955,518	99,680	155,141
Charitable donations	52 <i>Dons de charité</i>	246,480	102,166	49,300	21,749
Gifts to Canada or a province	53 <i>Dons au Canada ou à une province</i>	310	265		
Total tax credits on donations	54 <i>Total, créds d'impôt pour les dons</i>	224,610	25,802	46,730	5,444
Total non-refundable tax credits	55 <i>Total des crédits d'impôt non remboursables</i>	718,790	981,320	99,680	160,585
Net federal tax	56 <i>Impôt fédéral net</i>	719,670	2,500,760	99,680	641,107
Net provincial tax	57 <i>Impôt provincial net</i>	514,920	1,007,990	78,410	272,568
Total tax payable	58 <i>Total de l'impôt à payer</i>	719,830	3,508,750	99,680	913,675
Social benefits repayment	59 <i>Rembours. de prestations de program. sociaux</i>	6,880	10,406	16,810	9,910
Basic federal tax	60 <i>Impôt fédéral de base</i>	719,670	2,378,616	99,680	609,723
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	713,730	123,007	99,570	31,764
Minimum tax	62 <i>Impôt minimum</i>	240	533	50	40
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	48,000	15,909	6,150	2,613
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	1,680	1,190	9,590	7,484

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Déclarations imposables selon l'état civil et le nombre de personnes à charge

Année d'imposition 1991 (en milliers de dollars)

Total		Année d'imposition 1991 (en milliers de dollars)						I t e m s
		Grand total - Total global						
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
819,510		10,640,380		3,070,070		13,710,450		1
819,510		10,640,380		3,070,070		13,710,450		2
	\$		\$		\$		\$	3
691,770	18,644,467	7,997,350	202,541,681	2,831,530	102,621,115	10,828,880	305,162,796	4
20,190	182,979	278,420	3,846,399	100,590	2,330,484	379,010	6,176,884	5
31,730	87,910	376,490	1,537,424	144,070	577,152	520,550	2,114,575	6
84,390	351,622	1,665,290	7,013,660	9,600	39,078	1,674,890	7,052,738	7
111,640	524,300	2,115,900	10,299,067	59,750	288,967	2,175,650	10,588,034	8
76,650	734,326	1,489,730	16,222,410	35,250	412,161	1,524,980	16,634,571	9
107,460	69,099	159,180	69,454	2,978,040	2,120,542	3,137,220	2,189,996	10
169,650	806,076	2,212,680	10,794,106	680,640	3,616,641	2,893,320	14,410,747	11
56,970	139,146	1,104,590	6,451,798	286,700	1,768,060	1,391,290	8,219,859	12
153,280	206,404	1,987,120	3,882,459	453,780	292,088	2,440,900	4,174,546	13
347,010	923,275	5,470,760	21,111,310	1,201,470	1,734,902	6,672,230	22,846,212	14
10,460	64,573	265,470	2,180,556	28,900	178,394	294,370	2,358,951	15
5,330	7,120	77,270	166,387	13,710	12,171	90,980	178,558	16
18,390	63,158	414,940	1,859,298	19,110	59,689	434,050	1,918,987	17
9,110	7,666	230,630	390,721	46,410	49,364	277,040	440,085	18
31,700	-20,643	737,370	470,328	262,100	-365,959	999,480	104,369	19
18,140	102,943	471,930	5,812,646	128,740	1,590,905	600,660	7,403,551	20
28,390	154,656	498,360	2,919,849	136,320	698,154	634,680	3,618,003	21
18,760	91,877	561,360	4,090,218	228,280	1,877,002	789,640	5,967,220	22
6,980	128,389	195,380	6,641,370	85,560	5,558,419	280,940	12,199,789	23
3,590	37,047	71,820	783,464	25,130	344,317	96,950	1,127,781	24
3,450	5,321	224,490	981,326	89,990	503,424	314,480	1,484,750	25
1,370	18,220	28,180	234,752	13,770	176,230	41,950	410,982	26
89,070	247,848	1,307,830	4,147,125	513,930	1,598,806	1,821,760	5,745,931	27
819,510	23,577,781	10,640,340	314,447,817	3,070,070	128,082,106	13,710,410	442,529,923	28
257,050	438,799	2,439,520	3,987,714	1,139,000	2,267,157	3,578,520	6,254,871	29
267,990	614,267	3,305,530	9,565,938	1,193,200	3,626,306	4,498,730	13,192,244	30
299,400	112,617	3,146,450	1,118,132	1,351,990	584,250	4,498,440	1,702,383	31
33,000	79,766	401,550	1,012,510	207,020	459,238	608,570	1,471,748	32
138,300	40,787	2,161,170	1,577,362	643,530	684,104	2,804,700	2,261,466	33
15,160	52,681	266,210	1,205,904	138,710	661,310	404,920	1,867,214	34
36,640	75,374	633,730	2,141,730	183,810	650,597	817,540	2,792,327	35
10,930	64,084	354,570	3,944,061	86,470	1,202,591	441,040	5,146,652	36
13,110	46,882	280,330	1,077,383	130,800	572,089	411,130	1,649,472	37
556,560	1,525,258	6,960,430	25,630,736	2,452,080	10,707,641	9,412,510	36,338,377	38
819,510	22,033,305	10,640,230	288,552,113	3,070,070	117,038,996	13,710,300	405,591,109	39
818,390	5,135,818	10,631,140	66,684,847	3,070,070	19,256,183	13,701,210	85,941,030	40
85,620	289,835	1,689,570	5,720,572	10,100	34,209	1,699,670	5,754,781	41
13,710	69,591	713,870	2,634,173	1,388,740	6,333,514	2,102,610	8,967,688	42
89,290	67,049			2,639,540	2,225,600	2,639,540	2,225,600	43
672,610	300,828	7,901,200	3,391,606	2,957,470	1,616,131	10,858,670	5,007,737	44
675,060	384,396	7,547,640	3,918,470	2,709,450	1,823,216	10,257,080	5,741,686	45
79,410	76,768	1,597,170	1,553,281	33,120	31,792	1,630,300	1,585,074	46
12,640	52,082	197,860	812,261	56,740	243,222	254,590	1,055,483	47
123,440	110,148	1,267,750	1,254,955	401,920	375,802	1,669,670	1,630,757	48
4,740	10,972	282,160	780,687	57,080	82,226	339,240	862,913	49
32,590	36,962	647,830	893,271	137,520	149,157	785,350	1,042,428	50
818,480	1,110,659	10,633,470	14,894,496	3,070,070	5,476,063	13,703,540	20,370,558	51
295,780	123,915	3,860,530	2,183,869	1,431,430	866,628	5,291,960	3,050,497	52
310	265	5,000	41,452	1,480	5,311	6,480	46,763	53
271,340	31,246	3,518,340	578,722	1,322,470	227,835	4,840,800	806,557	54
818,480	1,141,905	10,633,750	15,473,217	3,070,070	5,703,898	13,703,820	21,177,115	55
819,360	3,141,867	10,633,390	41,506,126	3,069,710	18,763,999	13,703,100	60,270,125	56
593,340	1,280,558	7,457,110	16,656,856	2,125,490	7,421,038	9,582,610	24,077,894	57
819,510	4,422,425	10,640,380	58,162,982	3,070,070	26,185,037	13,710,450	84,348,019	58
23,690	20,317	188,910	383,862	519,990	346,094	708,900	729,956	59
819,360	2,988,339	10,634,260	39,400,496	3,069,830	17,796,752	13,704,080	57,197,247	60
813,300	154,771	10,529,010	2,214,697	3,057,820	1,011,616	13,586,820	3,226,313	61
290	573	11,720	39,104	2,900	9,136	14,610	48,240	62
54,150	18,522	1,067,580	859,585	271,090	235,582	1,338,670	1,095,167	63
11,270	8,673	416,310	319,948	587,070	489,911	1,003,390	809,859	64

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Age group under 20 - Groupe d'âge moins de 20									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total Tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total Tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	67,080	539,565	535,186	75,692	19,297	51,280	410,800	408,484	58,288	13,830
10,000 to 12,500	26,030	290,701	286,636	30,561	24,748	16,110	178,448	176,079	19,278	14,883
12,500 to 15,000	17,150	233,897	229,862	20,382	26,446	8,200	113,001	111,318	9,872	12,125
15,000 to 17,500	8,500	137,200	134,774	10,309	17,853	4,650	74,987	72,468	5,740	9,967
17,500 to 20,000	5,600	103,796	101,317	6,806	15,063	2,140	40,160	39,435	2,697	5,920
20,000 to 22,500	4,350	91,522	89,601	5,565	13,597	1,230	25,723	24,930	1,501	4,096
22,500 to 25,000	2,070	49,097	46,894	2,672	7,695	620	14,736	14,066	794	1,368
25,000 to 27,000	1,310	34,003	32,868	1,591	5,024	110	2,793	2,775	138	288
27,000 to 30,000	1,360	38,812	36,929	1,680	5,218	230	6,674	6,627	264	693
30,000 to 35,000	1,610	51,028	48,597	2,047	7,022	310	9,765	9,758	350	637
35,000 to 40,000	1,110	40,696	38,910	1,420	7,736	140	5,199	5,114	154	716
40,000 to 45,000	90	4,060	3,865	178	596	220	8,868	8,703	230	486
45,000 to 50,000	310	14,498	14,488	537	2,372	130	5,981	5,037	227	685
50,000 to 100,000	180	10,225	10,079	309	1,107	270	16,946	8,076	331	1,793
100,000 and over	30	16,810	15,769	48	4,531	40	6,600	2,956	44	934
Total	136,770	1,655,907	1,625,775	159,797	158,305	85,670	920,681	895,827	99,907	68,421
Occupation										
Employees	121,380	1,407,808	1,383,143	141,932	131,670	75,350	769,394	760,324	88,133	57,701
Farmers	890	13,796	13,127	1,053	1,885	270	3,338	3,338	327	381
Fishermen	650	11,502	11,044	770	1,765					
Professionals	340	6,072	5,962	441	1,078	160	2,046	1,987	174	247
Salespeople						140	2,139	2,139	191	181
Business proprietors	730	10,629	10,387	864	1,473	500	5,188	4,558	571	250
Investors	4,640	106,643	104,243	5,676	9,401	4,810	92,505	77,771	5,442	5,799
Property owners						60	1,202	1,196	73	204
Pensioners	70	652	652	73	55	210	4,134	4,134	304	618
Unclassified	8,070	98,806	97,217	8,987	10,978	4,170	40,734	40,381	4,693	3,041
Total	136,770	1,655,907	1,625,775	159,797	158,305	85,670	920,681	895,827	99,907	68,421
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	223,080	541,775	540,296	242,041	35	242,430	573,359	571,628	277,041	27
5,000 to 10,000	129,230	909,946	901,012	146,386	19,261	120,120	825,075	819,048	138,758	13,803
10,000 to 15,000	44,300	537,820	529,011	52,935	51,194	25,310	303,435	298,619	30,836	27,007
15,000 to 20,000	14,780	252,213	245,885	18,345	32,916	7,170	121,698	118,418	8,895	15,887
20,000 to 25,000	6,730	147,880	143,750	8,563	21,292	2,120	46,759	45,295	2,591	5,463
25,000 to 30,000	2,880	78,509	75,491	3,496	10,243	1,040	28,875	25,703	1,165	980
30,000 to 35,000	1,620	51,233	48,785	2,054	7,022	320	10,327	10,315	423	637
35,000 to 40,000	1,110	40,696	38,910	1,420	7,736	140	5,199	5,114	154	716
40,000 to 45,000	90	4,060	3,865	178	596	240	9,800	9,635	322	486
45,000 to 50,000	310	14,498	14,488	537	2,372	130	5,981	5,037	227	685
50,000 to 100,000	200	11,573	10,520	330	1,107	290	18,295	8,517	352	1,793
100,000 and over	130	28,450	16,378	151	4,531	40	6,600	2,956	44	934
Total	424,450	2,618,651	2,568,389	476,436	158,305	399,340	1,955,403	1,920,286	460,808	68,421
Occupation										
Employees	360,110	2,240,126	2,208,823	404,009	131,670	324,400	1,666,793	1,651,218	366,961	57,701
Farmers	1,510	16,980	16,310	1,744	1,885	880	7,112	7,104	1,002	381
Fishermen	1,310	14,413	13,786	1,478	1,765	20	85	85	23	
Professionals	780	7,767	7,296	940	1,078	370	3,327	3,256	475	247
Salespeople	350	1,325	1,325	376		290	2,223	2,223	344	181
Business proprietors	2,110	15,342	16,537	2,510	1,473	1,430	8,425	8,647	1,630	250
Investors	18,400	174,275	158,187	21,015	9,401	17,630	160,875	141,876	19,942	5,799
Property owners						220	2,269	2,340	341	204
Pensioners	2,460	5,286	4,581	2,670	55	2,280	7,214	7,213	2,734	618
Unclassified	37,420	143,225	141,543	41,691	10,978	51,830	97,079	96,324	67,357	3,041
Total	424,450	2,618,651	2,568,389	476,436	158,305	399,340	1,955,403	1,920,286	460,808	68,421

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 7

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Age group/Groupe d'âge : 20 - 24										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
109,850	913,418	905,046	128,414	32,544	116,180	966,737	958,439	135,935	33,949	Moins de \$10,000
83,950	947,356	932,102	103,730	76,432	89,880	1,004,236	985,690	111,842	77,263	10,000 à 12,500
75,420	1,033,947	1,011,980	95,783	110,592	63,600	875,014	860,178	81,544	92,428	12,500 à 15,000
71,660	1,162,154	1,135,498	91,557	147,535	59,640	966,546	945,154	75,855	124,697	15,000 à 17,500
59,540	1,112,866	1,086,497	76,900	155,936	54,400	1,020,024	991,800	71,400	143,069	17,500 à 20,000
51,090	1,085,481	1,048,928	66,931	163,802	40,740	866,084	841,130	52,266	133,491	20,000 à 22,500
40,420	956,374	928,013	52,867	153,208	25,260	598,612	577,017	33,528	95,608	22,500 à 25,000
26,310	682,398	661,277	34,920	113,133	18,320	474,666	456,902	24,615	79,249	25,000 à 27,000
29,010	821,454	790,367	39,830	137,752	17,300	489,855	469,292	23,764	84,119	27,000 à 30,000
35,550	1,146,066	1,093,096	49,952	212,292	17,220	557,708	526,035	23,933	101,142	30,000 à 35,000
18,630	694,570	661,389	26,801	143,429	8,220	304,836	283,158	11,404	61,647	35,000 à 40,000
11,170	473,057	446,139	15,646	105,757	3,540	148,447	138,269	4,860	32,481	40,000 à 45,000
5,980	282,494	267,065	8,169	68,273	690	32,683	30,150	934	7,819	45,000 à 50,000
6,070	360,704	327,073	9,684	87,599	1,320	80,904	71,265	1,878	18,422	50,000 à 100,000
260	50,592	40,596	501	15,882	190	36,807	26,376	303	6,692	100,000 et plus
624,900	11,722,931	11,335,065	801,683	1,724,165	516,510	8,423,159	8,160,856	654,062	1,092,075	Total
										Occupation
540,130	10,499,730	10,159,936	699,071	1,582,239	478,270	7,905,515	7,670,547	607,024	1,042,053	Employés
3,780	63,716	61,121	4,781	8,992	500	8,639	8,350	593	1,315	Agriculteurs
2,570	54,718	52,155	3,185	9,824	190	2,354	2,230	229	241	Pêcheurs
1,020	18,921	18,025	1,268	2,847	910	13,547	13,169	1,225	1,591	Memb. de prof. lib. indép.
1,160	21,188	17,878	1,421	2,234	290	4,092	3,885	358	475	Vendeurs
8,600	132,622	126,930	11,037	16,091	3,790	54,676	52,762	4,792	6,409	Prop. d'entreprises
3,950	108,994	93,960	5,863	12,852	5,340	137,785	120,561	7,364	17,040	Investisseurs
1,020	22,706	20,981	1,403	2,878	680	11,571	10,593	858	1,269	Prop. d'immeubles
230	3,704	3,668	381	383						Retraités
62,450	796,632	780,411	73,274	85,826	26,530	284,980	278,760	31,619	21,682	Non classés
624,900	11,722,931	11,335,065	801,683	1,724,165	516,510	8,423,159	8,160,856	654,062	1,092,075	Total
										Toutes les déclarations
187,900	392,091	393,544	211,023	239	272,150	517,253	516,084	343,739	179	Moins de \$ 5,000
206,650	1,543,841	1,525,303	253,255	32,304	235,740	1,743,637	1,722,314	293,481	33,770	5,000 à 10,000
163,520	2,030,343	1,984,617	207,937	187,024	159,140	1,943,401	1,906,603	204,732	169,690	10,000 à 15,000
131,630	2,282,366	2,226,621	169,216	303,470	114,570	1,994,959	1,941,486	148,211	267,766	15,000 à 20,000
91,750	2,046,853	1,979,094	120,288	317,010	66,160	1,468,070	1,419,480	86,063	229,098	20,000 à 25,000
55,580	1,511,241	1,458,599	75,510	250,885	35,930	973,204	930,296	49,074	163,369	25,000 à 30,000
35,730	1,152,148	1,094,576	50,284	212,292	17,220	557,708	526,035	23,933	101,142	30,000 à 35,000
18,630	694,570	661,389	26,801	143,429	8,220	304,836	283,158	11,404	61,647	35,000 à 40,000
11,170	473,057	446,139	15,646	105,757	3,540	148,447	138,269	4,860	32,481	40,000 à 45,000
5,980	282,494	267,065	8,169	68,273	700	33,005	30,197	942	7,819	45,000 à 50,000
6,070	360,704	327,073	9,684	87,599	1,340	82,991	71,411	1,903	18,422	50,000 à 100,000
260	50,845	40,596	501	15,882	200	40,407	26,376	304	6,692	100,000 et plus
914,860	12,820,554	12,404,616	1,148,314	1,724,165	914,910	9,807,916	9,511,709	1,168,647	1,092,075	Total
										Occupation
723,160	11,342,708	10,973,209	920,938	1,582,239	703,150	8,965,681	8,701,860	887,532	1,042,053	Employés
6,380	75,885	73,864	7,951	8,992	1,480	14,094	13,563	1,794	1,315	Agriculteurs
3,280	58,161	55,548	4,105	9,824	240	2,613	2,479	282	241	Pêcheurs
2,260	25,027	24,028	2,714	2,847	1,600	17,120	16,883	2,118	1,591	Memb. de prof. lib. indép.
1,980	24,931	21,496	2,361	2,234	790	5,018	4,811	896	475	Vendeurs
15,020	161,540	157,563	19,071	16,091	8,850	73,002	71,816	10,734	6,409	Prop. d'entreprises
14,660	140,198	124,329	18,865	12,852	16,750	169,754	148,914	22,160	17,040	Investisseurs
1,830	22,381	22,693	2,389	2,878	1,840	17,334	16,371	2,549	1,269	Prop. d'immeubles
2,510	7,927	8,391	3,331	383	1,820	3,759	3,750	2,079		Retraités
143,790	961,796	943,496	166,589	85,826	178,400	539,542	531,262	238,504	21,682	Non classés
914,860	12,820,554	12,404,616	1,148,314	1,724,165	914,910	9,807,916	9,511,709	1,168,647	1,092,075	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class		Age group/Groupe d'âge : 25 - 29									
		Males/Hommes					Females-Femmes				
		Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable
		Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer
Taxable returns			\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000		58,580	480,583	474,413	65,096	19,798	79,850	662,477	648,573	89,451	26,701
10,000 to 12,500		50,250	567,040	553,027	59,622	47,418	68,800	773,685	749,217	82,325	62,396
12,500 to 15,000		57,530	791,252	766,818	71,979	82,966	70,170	964,693	929,047	90,629	97,075
15,000 to 17,500		60,920	990,328	960,499	79,669	118,164	68,620	1,113,325	1,061,853	90,051	128,235
17,500 to 20,000		64,300	1,205,482	1,159,838	86,578	158,217	67,920	1,276,040	1,214,149	91,631	165,906
20,000 to 22,500		65,590	1,392,800	1,339,554	89,150	198,984	67,300	1,430,004	1,362,524	91,861	202,484
22,500 to 25,000		66,300	1,571,953	1,507,754	91,588	235,741	61,150	1,449,467	1,377,460	82,987	220,597
25,000 to 27,000		55,560	1,445,068	1,382,931	78,364	226,103	47,290	1,230,468	1,162,188	65,698	193,296
27,000 to 30,000		77,850	2,216,489	2,105,719	112,112	357,062	59,380	1,689,511	1,593,255	83,377	275,364
30,000 to 35,000		113,730	3,695,161	3,491,850	166,994	656,208	77,240	2,498,309	2,329,956	108,482	442,831
35,000 to 40,000		89,100	3,328,343	3,111,031	134,694	647,340	51,060	1,903,942	1,746,975	73,854	370,980
40,000 to 45,000		62,860	2,665,670	2,482,168	94,111	572,155	30,190	1,272,250	1,165,333	42,647	274,356
45,000 to 50,000		39,520	1,871,271	1,745,183	61,573	430,123	11,450	541,636	488,601	16,522	120,465
50,000 to 100,000		53,650	3,191,709	2,911,511	85,164	790,118	14,860	870,003	782,695	21,136	210,875
100,000 and over		2,300	419,035	328,779	3,527	125,272	670	115,887	98,206	1,115	34,861
Total		918,030	25,832,184	24,321,076	1,280,222	4,665,670	775,930	17,791,696	16,710,031	1,031,766	2,826,421
Occupation											
Employees		779,830	23,242,748	21,926,994	1,104,735	4,312,765	692,150	16,451,552	15,455,578	928,188	2,662,207
Farmers		9,890	191,539	170,977	13,543	23,698	2,640	42,886	40,421	3,458	5,251
Fishermen		2,960	77,471	72,985	4,105	14,159	290	4,675	4,456	336	679
Professionals		7,070	240,790	219,331	9,886	50,188	4,850	145,226	131,057	6,329	28,546
Salespeople		2,380	56,512	51,701	3,344	8,378	1,390	27,165	25,765	1,845	4,000
Business proprietors		28,740	576,854	543,288	39,023	84,179	12,500	227,594	210,734	16,346	30,157
Investors		4,780	230,192	161,091	6,287	29,773	4,830	180,222	150,585	6,252	26,328
Property owners		2,180	50,839	46,130	2,837	6,482	1,930	27,906	26,320	2,476	2,696
Pensioners		320	3,629	3,456	384	225					
Unclassified		79,890	1,161,608	1,125,124	96,077	135,824	55,350	684,470	665,114	66,535	66,557
Total		918,030	25,832,184	24,321,076	1,280,222	4,665,670	775,930	17,791,696	16,710,031	1,031,766	2,826,421
All returns			\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000		116,630	144,457	170,388	131,692	340	274,820	344,790	357,352	348,801	376
5,000 to 10,000		105,530	793,876	775,137	129,167	19,458	148,860	1,125,468	1,090,265	189,138	26,325
10,000 to 15,000		117,990	1,479,396	1,421,765	151,877	130,384	150,430	1,871,683	1,794,145	195,250	159,471
15,000 to 20,000		126,490	2,217,064	2,134,152	168,964	276,381	137,820	2,411,682	2,287,727	183,889	294,141
20,000 to 25,000		132,620	2,980,524	2,855,668	181,946	434,725	128,940	2,890,426	2,742,646	175,671	423,081
25,000 to 30,000		134,400	3,688,174	3,498,930	192,155	583,165	106,810	2,924,081	2,755,720	149,336	468,660
30,000 to 35,000		114,290	3,714,142	3,497,801	167,963	656,208	77,490	2,506,652	2,333,671	108,934	442,831
35,000 to 40,000		89,310	3,336,201	3,114,348	135,073	647,340	51,180	1,908,529	1,747,257	74,002	370,980
40,000 to 45,000		62,860	2,665,670	2,482,168	94,111	572,155	30,350	1,278,798	1,165,397	42,814	274,356
45,000 to 50,000		39,530	1,871,682	1,745,257	61,586	430,123	11,450	541,636	488,601	16,522	120,465
50,000 to 100,000		53,860	3,207,707	2,912,080	85,433	790,118	14,900	872,079	782,928	21,181	210,875
100,000 and over		2,320	421,896	328,936	3,555	125,272	670	115,887	98,206	1,115	34,861
Total		1,095,840	26,520,789	24,936,631	1,503,524	4,665,670	1,133,720	18,791,710	17,643,914	1,506,652	2,826,421
Occupation											
Employees		849,100	23,618,764	22,243,946	1,195,163	4,312,765	805,250	17,021,331	15,957,923	1,077,685	2,662,207
Farmers		15,660	224,614	205,770	21,713	23,698	4,350	43,197	47,241	5,761	5,251
Fishermen		3,250	78,400	73,967	4,555	14,159	900	7,067	6,731	1,073	679
Professionals		8,700	250,326	228,102	12,166	50,188	6,520	152,344	138,168	8,366	28,546
Salespeople		3,350	60,383	55,089	4,582	8,378	2,210	31,019	29,050	2,935	4,000
Business proprietors		41,960	615,296	597,190	55,682	84,179	28,230	271,775	258,162	35,258	30,157
Investors		10,890	282,495	191,696	13,836	29,773	19,128	205,574	171,822	22,382	26,328
Property owners		3,430	54,553	50,958	4,300	6,482	3,700	32,505	31,417	4,769	2,696
Pensioners		1,370	9,700	9,527	1,842	225		7,207	7,201	2,221	
Unclassified		158,130	1,326,258	1,280,386	189,686	135,824	262,030	1,019,693	996,200	346,202	66,557
Total		1,095,840	26,520,789	24,936,631	1,503,524	4,665,670	1,133,720	18,791,710	17,643,914	1,506,652	2,826,421

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Age group/Groupe d'âge : 30 - 34										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Déclarations imposables
39,230	323,122	316,263	43,197	13,514	74,620	618,376	604,303	82,720	25,770	Moins de \$10,000
33,990	383,330	370,088	41,002	29,965	61,600	694,304	667,684	73,425	55,347	10,000 à 12,500
45,120	621,409	597,475	59,386	58,415	58,890	809,060	770,480	78,315	74,485	12,500 à 15,000
46,120	746,936	711,470	63,078	80,468	61,270	992,612	936,590	83,497	107,596	15,000 à 17,500
53,350	1,001,849	954,544	75,670	124,234	60,520	1,135,804	1,065,431	84,678	136,627	17,500 à 20,000
58,450	1,242,018	1,179,404	86,855	159,710	59,680	1,267,823	1,189,524	84,729	169,214	20,000 à 22,500
60,670	1,438,545	1,364,518	89,560	199,151	57,710	1,369,589	1,274,454	81,547	193,399	22,500 à 25,000
43,420	1,127,249	1,060,107	66,218	161,132	46,690	1,213,168	1,126,586	66,704	178,078	25,000 à 27,000
73,920	2,106,000	1,988,616	111,846	324,543	61,260	1,737,332	1,606,196	90,235	263,985	27,000 à 30,000
123,240	4,000,148	3,742,536	192,385	675,430	78,740	2,545,259	2,333,135	118,240	414,510	30,000 à 35,000
115,100	4,306,269	4,002,736	186,349	816,868	57,630	2,157,531	1,951,434	85,963	395,216	35,000 à 40,000
89,770	3,807,210	3,522,830	147,509	786,168	40,670	1,717,368	1,557,423	61,360	354,781	40,000 à 45,000
74,820	3,541,665	3,283,822	124,170	791,241	25,480	1,205,296	1,085,237	38,537	258,940	45,000 à 50,000
158,760	9,717,778	8,792,935	273,486	2,368,581	36,550	2,220,519	1,945,348	55,493	529,799	50,000 à 100,000
11,950	1,995,647	1,669,122	22,875	609,639	2,790	456,801	385,947	4,635	139,689	100,000 et plus
1,027,920	36,359,176	33,556,468	1,583,586	7,199,059	784,100	20,140,842	18,499,773	1,090,079	3,297,436	Total
										Occupation
874,070	32,208,995	29,890,069	1,365,198	6,506,986	683,100	18,136,426	16,699,012	959,862	3,014,580	Employés
14,640	317,443	285,131	22,688	39,192	3,010	49,133	43,919	4,462	4,366	Agriculteurs
3,980	118,809	112,106	6,211	22,775	480	7,207	7,010	569	985	Pêcheurs
15,030	965,749	862,823	23,891	258,639	9,400	398,347	354,846	13,346	89,272	Memb. de prof. lib. indép.
3,640	118,083	105,876	5,284	21,725	1,460	32,271	30,403	1,873	5,196	Vendeurs
38,610	913,797	829,339	57,755	135,208	16,950	316,353	284,251	22,113	40,360	Prop. d'entreprises
7,840	528,600	350,168	11,543	69,698	8,640	340,356	258,501	10,960	48,597	Investisseurs
3,370	94,800	77,023	4,814	13,130	2,510	46,499	40,716	3,113	5,833	Prop. d'immeubles
780	8,323	7,930	1,049	376	660	10,737	10,194	811	2,066	Retraités
65,950	1,084,577	1,036,003	85,154	131,328	57,890	803,513	770,920	72,969	86,182	Non classés
1,027,920	36,359,176	33,556,468	1,583,586	7,199,059	784,100	20,140,842	18,499,773	1,090,079	3,297,436	Total
										Toutes les déclarations
100,550	81,282	134,231	117,331	301	311,300	338,287	357,238	380,841	185	Moins de \$ 5,000
73,460	557,951	535,879	92,589	13,214	142,610	1,072,626	1,033,283	183,339	25,585	5,000 à 10,000
90,690	1,141,524	1,086,238	123,673	88,379	138,260	1,707,004	1,621,156	186,743	129,832	10,000 à 15,000
102,520	1,799,955	1,698,961	144,692	204,702	123,720	2,160,797	2,020,643	172,074	244,223	15,000 à 20,000
120,010	2,700,495	2,550,979	177,982	358,862	118,160	2,654,252	2,472,243	167,657	362,613	20,000 à 25,000
118,000	3,251,080	3,059,768	178,929	485,675	108,570	2,967,652	2,740,710	157,798	442,063	25,000 à 30,000
123,900	4,021,600	3,753,465	193,906	675,430	79,680	2,575,439	2,339,544	119,854	414,510	30,000 à 35,000
115,460	4,320,059	4,009,030	187,017	816,868	57,820	2,164,530	1,951,460	86,276	395,216	35,000 à 40,000
89,980	3,815,558	3,524,514	147,925	786,168	40,770	1,721,441	1,561,496	61,471	354,781	40,000 à 45,000
74,870	3,544,164	3,284,051	124,239	791,241	25,480	1,205,344	1,085,245	38,539	258,940	45,000 à 50,000
158,900	9,725,248	8,794,828	273,815	2,368,581	36,650	2,226,255	1,945,510	55,605	529,799	50,000 à 100,000
11,970	1,998,627	1,669,194	22,901	609,639	2,870	467,760	385,960	4,720	139,689	100,000 et plus
1,180,300	36,957,543	34,101,137	1,784,998	7,199,059	1,185,890	21,261,388	19,514,488	1,614,916	3,297,436	Total
										Occupation
920,070	32,483,562	30,111,199	1,428,536	6,506,986	799,520	18,754,644	17,227,287	1,118,076	3,014,580	Employés
21,540	355,688	327,597	33,081	39,192	5,530	54,411	53,364	7,523	4,366	Agriculteurs
4,440	122,410	114,454	6,782	22,775	600	7,899	7,687	736	985	Pêcheurs
17,660	979,837	875,707	27,118	258,639	12,250	411,656	366,108	16,708	89,272	Memb. de prof. lib. indép.
4,750	129,555	112,125	6,961	21,725	3,040	37,912	35,388	3,695	5,196	Vendeurs
55,180	978,463	911,381	81,751	135,208	39,100	378,193	352,166	48,779	40,360	Prop. d'entreprises
14,200	563,432	379,920	19,007	69,698	36,550	406,529	306,820	42,144	48,597	Investisseurs
5,430	101,438	84,518	7,756	13,130	6,010	55,249	51,668	7,415	5,833	Prop. d'immeubles
2,500	19,153	18,220	3,483	376	2,960	24,095	23,084	4,687	2,066	Retraités
134,540	1,224,005	1,166,017	170,523	131,328	280,330	1,130,801	1,090,917	365,153	86,182	Non classés
1,180,300	36,957,543	34,101,137	1,784,998	7,199,059	1,185,890	21,261,388	19,514,488	1,614,916	3,297,436	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class		Age group/Groupe d'âge : 35 - 39									
		Males-Hommes					Females-Femmes				
		Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
Taxable returns			\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	30,920	253,216	247,263	33,912	10,184	65,900	542,899	531,047	73,348	21,538	
10,000 to 12,500	25,160	284,699	273,622	30,851	21,309	54,450	613,450	587,588	65,079	48,134	
12,500 to 15,000	31,620	437,117	413,192	41,910	38,861	56,160	769,996	731,033	74,054	71,858	
15,000 to 17,500	35,230	573,741	547,257	49,457	60,987	57,550	934,477	887,704	79,612	100,974	
17,500 to 20,000	35,600	669,490	630,645	51,727	78,303	49,830	935,255	881,699	68,921	116,860	
20,000 to 22,500	40,970	872,588	816,581	60,998	108,157	56,350	1,201,246	1,128,583	82,814	156,166	
22,500 to 25,000	41,360	981,705	921,103	63,212	132,409	54,860	1,301,238	1,204,452	79,199	180,894	
25,000 to 27,000	37,640	976,556	907,154	58,387	134,877	46,720	1,214,590	1,135,225	70,291	176,662	
27,000 to 30,000	58,640	1,670,397	1,559,489	91,011	244,630	62,410	1,772,402	1,628,013	93,874	261,896	
30,000 to 35,000	101,200	3,284,366	3,037,312	165,174	526,559	76,750	2,478,145	2,262,929	119,363	404,814	
35,000 to 40,000	105,300	3,946,581	3,625,212	173,137	721,254	55,630	2,080,472	1,882,587	87,064	377,134	
40,000 to 45,000	89,070	3,782,382	3,480,153	150,360	759,980	39,890	1,684,795	1,511,719	64,242	331,549	
45,000 to 50,000	79,430	3,769,674	3,453,260	136,994	806,596	30,010	1,419,554	1,268,942	48,553	297,314	
50,000 to 100,000	211,790	13,424,537	12,022,741	383,920	3,242,223	57,020	3,491,976	3,072,592	91,335	819,279	
100,000 and over	25,110	4,394,113	3,720,118	51,160	1,384,340	4,940	765,859	646,675	9,035	224,255	
Total	949,040	39,321,162	35,655,102	1,542,210	8,270,669	768,450	21,206,354	19,360,787	1,106,784	3,589,324	
Occupation											
Employees	788,040	33,710,016	30,820,354	1,301,332	7,203,565	667,390	18,775,155	17,214,824	969,983	3,213,431	
Farmers	14,560	353,500	303,752	23,944	43,689	3,580	75,081	67,649	4,799	11,042	
Fishermen	3,330	96,298	90,552	4,897	18,358	480	9,940	9,555	684	1,691	
Professionals	22,950	1,877,407	1,638,650	40,864	529,252	10,690	513,001	448,782	15,556	120,338	
Salespeople	3,090	127,869	113,170	4,993	27,022	1,260	35,431	31,302	1,865	5,784	
Business proprietors	43,200	1,076,670	964,437	63,923	164,307	20,280	427,806	381,427	28,140	58,899	
Investors	11,350	886,994	616,351	17,202	129,621	14,180	541,801	427,251	19,365	75,416	
Property owners	7,160	198,719	168,330	10,683	24,958	5,280	137,185	122,724	7,480	20,335	
Pensioners	1,390	19,213	19,165	1,980	2,333	1,400	19,512	19,022	1,989	1,770	
Unclassified	53,980	974,477	920,342	72,391	127,563	43,920	671,443	638,252	56,924	80,617	
Total	949,040	39,321,162	35,655,102	1,542,210	8,270,669	768,450	21,206,354	19,360,787	1,106,784	3,589,324	
All returns											
		\$	\$	\$	\$		\$	\$	\$	\$	
Under \$5,000	89,530	2,829	100,529	105,886	175	263,890	284,974	313,544	323,100	211	
5,000 to 10,000	63,110	478,926	450,768	81,379	10,009	124,140	936,551	903,981	156,246	21,327	
10,000 to 15,000	69,150	870,749	809,764	97,204	60,170	123,960	1,540,551	1,458,949	165,734	119,991	
15,000 to 20,000	73,310	1,285,873	1,199,364	105,320	139,290	109,390	1,904,485	1,790,991	152,428	217,833	
20,000 to 25,000	83,670	1,884,393	1,754,463	126,725	240,566	112,370	2,528,076	2,343,789	163,751	337,059	
25,000 to 30,000	96,990	2,666,490	2,481,314	150,443	379,507	109,660	3,001,136	2,768,532	164,920	438,558	
30,000 to 35,000	101,550	3,295,550	3,040,288	165,682	526,559	76,890	2,482,510	2,264,042	119,659	404,814	
35,000 to 40,000	105,860	3,967,881	3,633,209	174,234	721,254	55,860	2,089,108	1,883,501	87,374	377,134	
40,000 to 45,000	89,270	3,790,657	3,483,976	150,881	759,980	39,980	1,688,566	1,515,077	64,373	331,549	
45,000 to 50,000	79,630	3,779,308	3,455,013	137,336	806,596	30,070	1,421,969	1,268,983	48,672	297,314	
50,000 to 100,000	212,220	13,453,281	12,025,739	384,541	3,242,223	57,090	3,495,909	3,072,636	91,430	819,279	
100,000 and over	25,250	4,415,949	3,722,544	51,337	1,384,340	4,940	766,373	646,683	9,041	224,255	
Total	1,089,530	39,891,887	36,156,970	1,730,968	8,270,669	1,108,230	22,140,210	20,230,707	1,546,727	3,589,324	
Occupation											
Employees	825,680	33,971,802	30,994,874	1,353,392	7,203,565	762,300	19,278,704	17,660,151	1,096,729	3,213,431	
Farmers	21,800	380,991	345,075	34,886	43,689	6,320	84,029	79,959	8,322	11,042	
Fishermen	3,950	101,537	95,720	6,067	18,358	570	10,599	10,067	809	1,691	
Professionals	25,460	1,898,257	1,650,893	44,441	529,252	13,520	527,108	460,758	19,103	120,338	
Salespeople	4,580	134,041	119,009	6,769	27,022	2,780	38,060	34,421	3,732	5,784	
Business proprietors	63,770	1,139,867	1,055,026	92,398	164,307	41,360	480,190	445,699	53,290	58,899	
Investors	17,970	949,191	660,444	25,553	129,621	46,060	619,126	494,088	55,301	75,416	
Property owners	9,490	199,509	180,125	14,266	24,958	8,750	145,774	133,086	11,755	20,335	
Pensioners	3,570	34,701	33,764	5,630	2,333	5,680	43,179	42,539	8,846	1,770	
Unclassified	113,270	1,081,991	1,022,040	147,566	127,563	220,910	913,441	869,940	288,839	80,617	
Total	1,089,530	39,891,887	36,156,970	1,730,968	8,270,669	1,108,230	22,140,210	20,230,707	1,546,727	3,589,324	

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Age group/Groupe d'âge : 40 - 44										Palier de revenu total
Males-Hommes					Females-Femmes					
Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
24,370	198,950	193,601	26,780	7,807	59,310	493,963	485,440	65,786	21,733	Moins de \$10,000
18,980	216,078	205,195	23,301	15,344	48,430	545,003	528,638	57,906	44,630	10,000 à 12,500
25,700	353,216	335,171	34,939	30,219	54,190	745,674	713,163	70,728	71,408	12,500 à 15,000
28,590	464,983	437,341	40,805	46,317	53,070	860,130	820,742	73,524	93,903	15,000 à 17,500
27,090	509,468	476,352	40,056	57,992	46,340	872,458	822,620	63,202	110,071	17,500 à 20,000
31,310	666,216	625,571	47,302	81,605	44,420	944,542	886,341	62,927	126,968	20,000 à 22,500
33,960	808,681	755,453	52,691	106,710	47,240	1,123,388	1,047,606	67,405	161,244	22,500 à 25,000
29,170	759,793	705,676	45,197	105,261	38,990	1,013,564	939,967	56,960	148,917	25,000 à 27,000
46,250	1,318,844	1,226,631	73,318	191,591	55,010	1,561,690	1,444,657	81,923	236,940	27,000 à 30,000
80,290	2,608,731	2,401,624	131,511	415,666	67,960	2,194,513	2,012,724	104,827	356,459	30,000 à 35,000
87,990	3,294,271	3,002,418	147,020	588,667	53,260	1,988,247	1,802,112	82,366	358,564	35,000 à 40,000
81,940	3,479,124	3,190,950	139,222	695,593	39,470	1,671,025	1,499,070	63,447	323,506	40,000 à 45,000
70,050	3,320,173	3,023,007	117,825	706,295	34,970	1,655,580	1,490,030	56,300	351,486	45,000 à 50,000
232,280	14,827,277	13,199,707	413,482	3,553,192	65,170	4,000,986	3,519,842	108,103	934,870	50,000 à 100,000
33,360	6,132,084	5,253,357	71,228	1,972,768	5,550	929,886	761,117	11,874	265,450	100,000 et plus
851,320	38,957,889	35,032,054	1,404,676	8,575,027	713,370	20,600,650	18,774,070	1,027,280	3,606,148	Total
Occupation										
701,840	32,800,081	29,815,438	1,174,583	7,322,811	613,240	18,135,291	16,620,136	889,719	3,227,286	Employés
13,110	338,919	289,401	21,466	43,784	3,580	67,098	57,011	4,782	7,337	Agriculteurs
2,320	61,652	56,943	3,431	10,390	690	11,160	10,480	881	1,461	Pêcheurs
23,200	2,207,683	1,923,753	44,009	648,355	8,080	385,442	339,875	12,306	96,252	Memb. de prof. lib. indép.
4,410	138,490	120,703	6,683	23,121	2,160	65,481	59,270	3,338	11,634	Vendeurs
41,710	1,141,007	1,011,507	64,676	186,564	19,920	388,635	352,000	27,111	50,398	Prop. d'entreprises
14,050	1,164,523	798,895	20,787	175,036	20,890	809,439	640,693	29,411	120,592	Investisseurs
8,470	292,374	253,377	13,134	41,348	5,840	131,417	119,220	8,127	18,701	Prop. d'immeubles
2,730	37,145	34,918	3,877	3,494	2,050	28,974	28,159	2,934	2,803	Retraités
39,480	776,015	727,119	52,030	120,125	36,930	577,713	547,227	48,671	69,684	Non classés
851,320	38,957,889	35,032,054	1,404,676	8,575,027	713,370	20,600,650	18,774,070	1,027,280	3,606,148	Total
Toutes les déclarations										
75,790	-20,367	80,459	89,842	104	196,060	201,526	234,530	233,327	70	Moins de \$ 5,000
51,870	392,545	370,989	67,368	7,703	103,650	795,716	768,612	127,912	21,663	5,000 à 10,000
55,670	699,335	652,478	79,976	45,563	113,590	1,418,503	1,356,718	151,020	116,039	10,000 à 15,000
57,810	1,010,782	936,941	85,054	104,309	100,720	1,755,281	1,658,026	139,232	203,973	15,000 à 20,000
66,420	1,501,139	1,393,026	101,930	188,315	92,510	2,086,526	1,939,548	131,532	288,213	20,000 à 25,000
76,060	2,095,811	1,944,104	119,657	296,853	94,600	2,592,048	2,391,116	139,757	385,857	25,000 à 30,000
80,960	2,630,574	2,411,812	132,630	415,666	68,480	2,211,487	2,016,253	105,703	356,459	30,000 à 35,000
88,180	3,301,430	3,003,155	147,304	588,667	53,480	1,996,878	1,802,764	82,653	358,564	35,000 à 40,000
82,140	3,487,975	3,191,128	139,490	695,593	39,670	1,679,151	1,500,463	63,661	323,506	40,000 à 45,000
70,450	3,339,607	3,027,886	118,493	706,295	35,200	1,666,497	1,490,588	56,711	351,486	45,000 à 50,000
232,780	14,863,093	13,215,145	414,330	3,553,192	65,630	4,027,881	3,522,072	108,726	934,870	50,000 à 100,000
33,620	6,167,512	5,266,098	71,804	1,972,768	5,550	931,618	761,247	11,898	265,450	100,000 et plus
971,760	39,469,438	35,493,221	1,567,877	8,575,027	969,160	21,363,112	19,441,936	1,352,135	3,606,148	Total
Occupation										
726,670	33,004,998	29,951,462	1,209,814	7,322,811	682,810	18,518,960	16,930,801	981,142	3,227,286	Employés
20,490	378,420	330,219	32,566	43,784	5,700	73,868	66,233	7,394	7,337	Agriculteurs
2,740	64,131	58,816	3,982	10,390	690	11,241	10,552	894	1,461	Pêcheurs
25,790	2,227,309	1,938,954	47,711	648,355	9,950	393,936	347,952	14,690	96,252	Memb. de prof. lib. indép.
6,430	148,838	129,233	9,383	23,121	2,950	68,270	62,368	4,321	11,634	Vendeurs
60,790	1,193,135	1,097,280	90,889	186,564	36,740	430,875	411,696	48,175	50,398	Prop. d'entreprises
22,290	1,235,371	852,419	31,760	175,036	48,580	910,970	708,077	61,180	120,592	Investisseurs
10,730	286,782	262,609	16,602	41,348	10,070	142,231	133,742	13,704	18,701	Prop. d'immeubles
8,000	76,442	73,754	13,023	3,494	7,850	60,617	59,772	11,745	2,803	Retraités
87,820	854,012	798,475	112,147	120,125	163,810	752,143	710,741	208,890	69,684	Non classés
971,760	39,469,438	35,493,221	1,567,877	8,575,027	969,160	21,363,112	19,441,936	1,352,135	3,606,148	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 45 - 49									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	21,830	175,670	178,424	23,744	8,751	48,090	396,740	389,853	53,612	16,146
10,000 to 12,500	17,310	196,090	190,107	21,024	14,919	44,220	501,676	483,138	52,687	40,891
12,500 to 15,000	17,610	241,708	228,674	24,289	19,687	41,960	573,647	553,104	53,030	57,294
15,000 to 17,500	22,180	359,252	339,855	30,713	37,312	40,090	650,515	619,130	52,979	74,687
17,500 to 20,000	24,320	454,716	431,287	35,410	53,073	38,180	714,568	673,694	50,298	92,326
20,000 to 22,500	24,920	531,111	494,583	37,061	66,548	41,800	887,850	839,607	56,615	125,637
22,500 to 25,000	27,080	643,626	600,622	40,918	84,403	38,490	916,117	851,742	53,378	132,493
25,000 to 27,000	22,760	590,692	546,822	35,102	81,429	31,680	821,764	764,145	44,902	123,774
27,000 to 30,000	33,890	965,083	898,622	52,320	141,517	41,540	1,183,365	1,091,852	60,193	182,315
30,000 to 35,000	59,950	1,946,729	1,809,904	97,190	317,183	52,930	1,706,381	1,561,540	78,129	282,157
35,000 to 40,000	68,520	2,564,633	2,347,129	110,669	458,097	39,820	1,490,494	1,350,389	61,147	271,197
40,000 to 45,000	62,150	2,641,318	2,402,459	103,463	514,141	30,560	1,295,824	1,176,717	48,596	254,385
45,000 to 50,000	55,350	2,630,150	2,386,175	94,055	555,437	24,350	1,152,234	1,037,563	37,855	242,279
50,000 to 100,000	214,970	13,962,669	12,395,762	376,656	3,368,333	55,200	3,420,451	2,993,851	88,998	807,302
100,000 and over	34,770	6,775,201	5,798,955	75,224	2,152,014	4,470	805,556	633,560	8,184	228,004
Total	707,630	34,678,649	31,049,379	1,157,837	7,872,846	573,340	16,517,180	15,019,883	800,602	2,930,888
Occupation										
Employees	573,020	28,650,096	25,952,294	950,260	6,606,496	475,840	14,096,134	12,910,042	671,981	2,552,275
Farmers	11,620	300,529	261,396	18,796	42,006	3,700	85,988	77,611	5,043	13,693
Fishermen	2,200	62,169	58,024	3,430	10,245	170	2,791	2,571	197	382
Professionals	19,660	1,981,398	1,698,425	39,160	571,653	5,820	256,475	224,090	9,138	57,725
Salespeople	3,400	130,871	119,992	5,277	27,649	1,570	53,124	45,655	2,330	10,366
Business proprietors	32,770	905,671	819,486	48,481	158,052	17,380	340,532	308,561	22,830	48,179
Investors	16,550	1,399,972	990,849	23,876	237,113	24,980	901,707	720,116	31,882	144,342
Property owners	8,900	342,641	290,794	12,972	57,700	6,820	170,172	152,691	8,970	24,799
Pensioners	5,180	108,724	102,897	7,911	14,973	5,030	82,880	78,889	7,379	10,021
Unclassified	34,330	796,579	755,222	47,674	146,958	32,040	527,377	499,657	40,851	69,105
Total	707,630	34,678,649	31,049,379	1,157,837	7,872,846	573,340	16,517,180	15,019,883	800,602	2,930,888
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$5,000	64,150	-31,370	72,584	74,448	1,785	130,430	133,017	165,529	151,222	49
5,000 to 10,000	45,730	341,670	324,559	58,408	6,967	85,160	636,627	619,364	101,490	16,097
10,000 to 15,000	43,060	534,091	499,424	61,062	34,606	92,470	1,148,317	1,099,056	117,727	98,186
15,000 to 20,000	48,450	847,144	787,553	69,340	90,385	79,780	1,390,563	1,303,402	105,414	167,013
20,000 to 25,000	52,350	1,182,338	1,099,964	78,421	150,951	80,910	1,817,675	1,694,162	111,064	258,130
25,000 to 30,000	57,480	1,577,908	1,455,137	88,556	222,946	73,670	2,017,162	1,861,175	105,762	306,089
30,000 to 35,000	60,420	1,961,735	1,814,183	98,156	317,183	53,090	1,711,793	1,562,242	78,344	282,157
35,000 to 40,000	68,600	2,567,545	2,347,364	110,744	458,097	40,030	1,498,444	1,353,665	61,475	271,197
40,000 to 45,000	62,330	2,649,144	2,402,949	103,837	514,141	30,940	1,312,096	1,182,224	49,165	254,385
45,000 to 50,000	55,530	2,638,770	2,386,712	94,372	555,437	24,610	1,165,181	1,038,664	38,172	242,279
50,000 to 100,000	215,710	14,015,562	12,403,538	377,686	3,368,333	55,350	3,430,458	2,995,042	89,228	807,302
100,000 and over	34,980	6,816,509	5,800,250	75,639	2,152,014	4,510	814,707	633,885	8,240	228,004
Total	808,800	35,101,044	31,394,216	1,290,669	7,872,846	750,960	17,076,041	15,508,409	1,017,303	2,930,888
Occupation										
Employees	593,810	28,839,895	26,045,426	978,913	6,606,496	522,900	14,362,004	13,119,111	731,302	2,552,275
Farmers	17,630	335,681	294,968	27,855	42,006	5,720	93,499	84,813	7,577	13,693
Fishermen	2,790	64,759	60,533	4,259	10,245	240	3,215	2,986	282	382
Professionals	21,920	1,995,961	1,708,870	42,179	571,653	7,710	267,206	233,179	11,441	57,725
Salespeople	4,700	138,716	125,517	7,082	27,649	2,620	56,270	48,202	3,481	10,366
Business proprietors	48,940	931,892	886,413	69,825	158,052	30,680	378,715	356,588	38,872	48,179
Investors	22,890	1,461,938	1,031,105	32,173	237,113	47,380	988,665	787,861	57,350	144,342
Property owners	11,400	340,201	300,041	16,453	57,700	11,440	184,322	169,815	15,009	24,799
Pensioners	10,320	146,158	139,912	16,861	14,973	12,480	125,876	121,435	17,853	10,021
Unclassified	74,410	845,843	801,431	95,070	146,958	109,780	616,268	584,420	134,137	69,105
Total	808,800	35,101,044	31,394,216	1,290,669	7,872,846	750,960	17,076,041	15,508,409	1,017,303	2,930,888

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Age group/Groupe d'âge : 50 - 54										Palier de revenu total
Males-Hommes					Females-Femmes					
Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
20,150	161,462	159,971	22,399	6,324	46,870	387,218	379,481	52,294	16,272	Moins de \$10,000
13,300	150,583	145,986	16,327	11,550	33,910	381,935	367,399	41,044	29,331	10,000 à 12,500
16,240	223,617	214,833	22,620	19,402	32,210	442,325	422,416	39,974	45,161	12,500 à 15,000
17,390	282,355	266,809	24,369	29,074	31,650	513,042	483,616	39,585	60,339	15,000 à 17,500
20,650	386,087	363,938	30,275	44,490	30,450	567,561	533,156	39,291	73,137	17,500 à 20,000
19,040	403,850	381,080	28,699	50,259	28,470	608,512	569,566	38,273	83,753	20,000 à 22,500
22,460	532,459	497,908	33,007	71,554	26,750	634,842	588,854	35,345	92,541	22,500 à 25,000
18,220	473,573	445,813	28,780	66,006	20,310	527,353	482,069	27,722	78,580	25,000 à 27,000
27,200	772,694	719,395	41,704	116,189	31,160	886,178	812,817	42,218	139,334	27,000 à 30,000
48,690	1,583,786	1,462,781	77,693	252,157	39,240	1,271,204	1,152,939	55,336	211,122	30,000 à 35,000
46,710	1,753,487	1,592,806	76,072	311,460	30,190	1,129,836	1,011,732	44,505	204,305	35,000 à 40,000
45,260	1,915,726	1,725,339	74,966	370,937	19,850	840,875	740,288	29,078	160,203	40,000 à 45,000
37,100	1,761,528	1,592,891	62,178	366,687	16,230	765,220	684,420	25,113	159,561	45,000 à 50,000
149,880	9,824,809	8,699,031	262,099	2,377,155	39,230	2,452,443	2,134,190	62,199	569,104	50,000 à 100,000
25,980	5,292,637	4,533,044	57,989	1,709,341	4,220	748,516	591,382	7,997	209,349	100,000 et plus
528,270	25,518,654	22,801,623	859,174	5,802,585	430,720	12,157,061	10,954,326	579,972	2,132,091	Total
										Occupation
411,900	20,561,474	18,610,867	682,096	4,782,732	331,520	9,682,363	8,811,718	454,615	1,739,559	Employés
11,710	326,207	280,261	19,551	45,835	3,330	78,824	68,342	4,540	11,222	Agriculteurs
1,870	46,556	44,086	2,716	8,486	420	5,867	4,993	487	574	Pêcheurs
12,040	1,227,192	1,059,211	24,094	359,769	2,650	115,993	102,623	3,942	27,156	Memb. de prof. lib. indép.
2,600	103,215	91,721	3,620	24,331	1,440	43,267	39,142	1,961	8,889	Vendeurs
27,560	749,245	667,312	39,877	127,369	14,020	269,468	241,665	18,036	36,350	Prop. d'entreprises
15,810	1,266,910	927,673	23,744	232,219	38,080	1,202,488	1,008,809	47,425	200,088	Investisseurs
7,980	311,295	263,970	11,388	57,494	7,270	168,550	151,271	8,746	26,806	Prop. d'immeubles
12,690	327,717	309,199	19,899	56,023	10,230	170,021	164,796	13,957	21,369	Retraités
24,110	598,843	547,324	32,190	108,326	21,770	420,219	360,966	26,262	60,077	Non classés
528,270	25,518,654	22,801,623	859,174	5,802,585	430,720	12,157,061	10,954,326	579,972	2,132,091	Total
										Toutes les déclarations
55,660	-41,322	56,795	65,489	178	106,440	104,300	136,609	121,468	52	Moins de \$ 5,000
42,400	319,809	308,370	54,514	6,146	78,750	596,259	575,137	93,791	16,221	5,000 à 10,000
36,640	457,995	432,689	52,499	30,951	69,950	869,449	823,167	87,619	74,492	10,000 à 15,000
39,510	693,302	648,229	57,634	73,565	62,950	1,095,479	1,025,839	80,364	133,476	15,000 à 20,000
42,260	953,247	885,846	62,938	121,814	55,620	1,252,212	1,161,197	74,136	176,294	20,000 à 25,000
46,240	1,268,511	1,178,020	71,797	182,196	51,670	1,419,003	1,297,098	70,274	217,913	25,000 à 30,000
49,090	1,596,852	1,465,858	78,367	252,157	39,420	1,277,194	1,154,279	55,557	211,122	30,000 à 35,000
46,810	1,757,321	1,592,848	76,228	311,460	30,490	1,141,356	1,013,615	44,905	204,305	35,000 à 40,000
45,560	1,928,650	1,728,137	75,377	370,937	19,850	840,875	740,288	29,078	160,203	40,000 à 45,000
37,260	1,768,947	1,593,966	62,440	366,687	16,330	769,604	684,539	25,215	159,561	45,000 à 50,000
150,250	9,846,345	8,708,136	262,663	2,377,155	39,350	2,460,605	2,135,152	62,341	569,104	50,000 à 100,000
26,170	5,339,319	4,549,404	62,211	1,709,341	4,260	757,094	594,322	8,077	209,349	100,000 et plus
617,830	25,888,976	23,148,297	982,159	5,802,585	575,090	12,583,430	11,341,242	752,824	2,132,091	Total
										Occupation
426,220	20,673,134	18,678,473	701,896	4,782,732	362,950	9,851,677	8,943,637	492,628	1,739,559	Employés
20,170	368,186	327,216	31,638	45,835	4,840	80,772	73,287	6,474	11,222	Agriculteurs
2,280	45,503	45,754	3,335	8,486	580	6,174	5,560	693	574	Pêcheurs
13,290	1,249,559	1,066,096	25,868	359,769	3,510	118,053	105,007	4,946	27,156	Memb. de prof. lib. indép.
3,660	108,053	96,707	4,925	24,331	1,820	45,156	40,137	2,600	8,889	Vendeurs
40,650	764,053	719,239	56,857	127,369	24,480	290,863	279,731	30,789	36,350	Prop. d'entreprises
22,150	1,344,523	987,097	36,483	232,219	59,210	1,284,064	1,072,578	71,128	200,088	Investisseurs
11,130	313,410	280,097	15,643	57,494	11,240	182,386	165,883	13,469	26,806	Prop. d'immeubles
20,170	386,688	366,019	32,498	56,023	20,920	232,006	223,405	28,688	21,369	Retraités
58,130	635,868	581,599	73,015	108,326	85,560	492,279	432,018	101,410	60,077	Non classés
617,830	25,888,976	23,148,297	982,159	5,802,585	575,090	12,583,430	11,341,242	752,824	2,132,091	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 55 - 59									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	18,650	148,795	149,642	20,924	6,130	44,410	363,128	357,117	49,554	14,474
10,000 to 12,500	14,630	165,577	160,394	18,995	12,573	31,920	355,647	342,943	38,024	27,679
12,500 to 15,000	17,380	239,046	228,091	24,137	20,401	30,450	415,776	396,487	38,194	40,695
15,000 to 17,500	19,610	318,297	302,777	29,594	30,262	28,060	454,353	432,069	35,125	54,549
17,500 to 20,000	22,670	422,648	399,417	34,682	46,381	24,280	455,577	432,914	31,476	60,751
20,000 to 22,500	23,390	497,633	467,520	35,210	63,317	23,570	501,074	462,577	30,527	71,281
22,500 to 25,000	22,620	537,841	507,969	34,747	73,076	23,740	564,495	520,970	31,509	82,430
25,000 to 27,000	18,380	478,455	442,741	28,938	65,548	16,480	428,490	396,036	22,646	64,080
27,000 to 30,000	28,940	824,452	769,907	47,687	116,356	23,680	673,953	618,490	33,242	105,270
30,000 to 35,000	52,940	1,720,404	1,577,700	85,968	272,891	27,260	881,641	811,775	38,144	149,254
35,000 to 40,000	42,020	1,571,580	1,435,799	71,075	278,199	18,980	707,345	643,807	27,306	130,691
40,000 to 45,000	41,620	1,762,550	1,591,460	70,528	339,342	15,570	657,471	590,081	21,877	128,194
45,000 to 50,000	33,460	1,587,350	1,436,957	57,956	329,489	10,920	518,111	465,698	17,426	105,609
50,000 to 100,000	106,340	6,925,572	6,114,358	189,782	1,652,309	25,060	1,593,798	1,362,608	38,598	367,463
100,000 and over	23,360	5,040,269	4,302,406	50,529	1,632,846	3,940	706,042	553,797	7,019	197,574
Total	486,000	22,240,470	19,887,137	800,753	4,939,118	348,330	9,276,901	8,387,368	460,667	1,599,993
Occupation										
Employees	323,600	15,722,384	14,265,043	543,580	3,651,255	211,020	5,958,401	5,417,593	284,112	1,074,576
Farmers	14,000	370,742	318,062	22,580	51,801	2,720	54,015	47,728	3,683	7,374
Fishermen	1,510	31,886	29,409	2,176	4,456	150	2,265	2,155	197	269
Professionals	9,190	1,010,790	884,042	18,643	302,792	2,240	84,540	75,251	3,320	19,147
Salespeople	2,370	68,908	60,518	3,660	11,167	790	21,365	19,783	1,074	3,850
Business proprietors	24,640	650,725	578,556	36,847	102,602	9,170	185,739	165,414	11,480	26,377
Investors	26,960	1,740,447	1,334,158	40,249	328,110	59,010	1,693,137	1,464,993	73,437	277,032
Property owners	10,650	438,528	387,927	16,192	83,038	7,810	183,475	162,810	9,934	29,368
Pensioners	49,970	1,517,335	1,413,548	84,160	267,300	32,970	650,201	630,491	45,585	95,276
Unclassified	23,130	688,724	615,874	32,666	136,597	22,460	443,763	401,151	27,842	66,724
Total	486,000	22,240,470	19,887,137	800,753	4,939,118	348,330	9,276,901	8,387,368	460,667	1,599,993
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	54,190	-13,582	57,977	64,403	281	94,710	114,439	131,008	105,458	140
5,000 to 10,000	43,520	327,946	317,720	59,638	5,849	75,580	566,768	551,466	89,195	14,334
10,000 to 15,000	39,800	496,444	468,913	58,399	32,974	66,450	819,362	776,177	83,705	68,373
15,000 to 20,000	43,990	769,437	723,657	67,829	76,642	52,980	921,077	872,137	67,602	115,300
20,000 to 25,000	46,580	1,048,365	981,508	70,989	136,393	47,600	1,071,578	987,074	62,451	153,710
25,000 to 30,000	48,160	1,325,028	1,226,404	78,184	181,903	40,450	1,110,095	1,017,152	56,227	169,349
30,000 to 35,000	53,470	1,737,525	1,585,861	86,963	272,891	27,480	889,177	813,022	38,394	149,254
35,000 to 40,000	42,130	1,575,757	1,437,054	71,220	278,199	19,220	716,195	644,324	27,703	130,691
40,000 to 45,000	41,770	1,768,956	1,592,002	70,747	339,342	15,840	668,999	590,352	22,186	128,194
45,000 to 50,000	33,510	1,589,932	1,437,502	58,030	329,489	11,030	523,287	466,615	17,563	105,609
50,000 to 100,000	106,890	6,962,150	6,117,459	190,751	1,652,309	25,300	1,608,080	1,365,055	38,869	367,463
100,000 and over	23,470	5,068,454	4,306,618	50,737	1,632,846	3,940	706,678	553,798	7,022	197,574
Total	577,500	22,656,412	20,252,675	927,891	4,939,118	480,580	9,715,736	8,768,178	616,375	1,599,993
Occupation										
Employees	335,520	15,809,748	14,318,901	560,377	3,651,255	236,370	6,104,475	5,527,752	314,993	1,074,576
Farmers	22,060	411,496	359,585	34,503	51,801	4,800	60,951	56,032	6,076	7,374
Fishermen	1,960	35,594	32,586	2,923	4,456	190	2,527	2,412	243	269
Professionals	10,640	1,021,686	891,071	20,628	302,792	3,310	88,683	78,838	4,561	19,147
Salespeople	3,060	74,650	63,262	4,550	11,167	1,150	23,032	21,317	1,462	3,850
Business proprietors	36,840	680,083	629,267	53,386	102,602	15,830	201,588	189,484	19,360	26,377
Investors	35,630	1,824,609	1,386,938	51,994	328,110	82,540	1,801,070	1,551,847	100,012	277,032
Property owners	13,730	447,106	402,770	20,283	83,038	11,900	197,509	177,796	14,787	29,368
Pensioners	63,740	1,630,310	1,522,969	108,666	267,300	49,090	736,825	711,939	66,382	95,276
Unclassified	54,340	721,130	645,326	70,580	136,597	75,400	499,077	450,762	88,499	66,724
Total	577,500	22,656,412	20,252,675	927,891	4,939,118	480,580	9,715,736	8,768,178	616,375	1,599,993

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 7 (suite)
Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Age group/Groupe d'âge : 60 - 64										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Déclarations imposables
19,420	158,285	158,117	21,689	6,713	50,930	418,883	414,873	57,451	16,266	Moins de \$10,000
18,830	213,902	208,687	24,607	14,761	32,900	369,210	358,223	39,213	29,622	10,000 à 12,500
22,110	304,959	295,683	32,827	24,494	29,460	405,225	390,157	37,502	39,816	12,500 à 15,000
24,690	403,146	387,222	37,621	38,769	26,620	431,261	422,764	33,980	53,578	15,000 à 17,500
28,070	526,129	504,591	44,913	56,795	21,940	412,252	392,830	28,420	55,142	17,500 à 20,000
26,360	560,768	525,654	42,706	65,102	20,630	437,212	411,902	27,262	59,504	20,000 à 22,500
28,260	670,415	636,601	45,586	88,552	15,310	363,941	342,340	20,412	55,770	22,500 à 25,000
23,260	604,378	571,159	38,239	83,394	14,280	369,968	352,644	19,685	56,773	25,000 à 27,000
34,830	991,261	926,814	57,825	140,704	21,200	602,299	562,915	29,233	96,320	27,000 à 30,000
44,150	1,430,373	1,314,397	73,539	224,957	23,710	767,734	714,206	33,202	131,230	30,000 à 35,000
41,210	1,538,095	1,412,798	70,339	273,396	14,420	538,099	492,263	20,209	103,924	35,000 à 40,000
31,940	1,354,265	1,224,212	55,679	258,162	11,170	471,909	424,499	16,251	91,755	40,000 à 45,000
24,200	1,147,263	1,032,744	42,652	236,421	8,510	401,703	361,938	12,987	83,259	45,000 à 50,000
71,590	4,694,290	4,098,046	127,886	1,096,720	18,040	1,174,035	1,015,620	27,146	267,309	50,000 à 100,000
21,320	4,646,450	3,930,813	50,195	1,454,388	4,120	761,459	623,044	10,715	212,203	100,000 et plus
460,220	19,243,978	17,227,537	766,303	4,063,328	313,230	7,925,191	7,280,219	413,668	1,352,468	Total
										Occupation
192,100	9,324,157	8,451,376	331,170	2,170,981	113,630	3,258,818	2,962,981	154,504	596,554	Employés
12,760	351,780	303,070	20,538	54,773	3,040	65,352	56,314	3,953	9,331	Agriculteurs
1,370	42,335	38,936	2,270	7,196	30	537	537	52	65	Pêcheurs
8,760	893,530	789,613	17,222	267,646	1,810	75,905	64,073	3,007	15,643	Memb. de prof. lib. indép.
1,720	68,902	59,506	2,419	14,795	260	6,526	5,448	299	1,026	Vendeurs
18,080	507,271	449,139	26,450	86,053	5,540	117,028	109,096	6,908	20,779	Prop. d'entreprises
45,080	2,595,244	2,056,959	69,914	485,805	83,620	2,286,241	2,079,316	106,480	392,499	Investisseurs
10,760	429,495	388,315	16,430	87,327	7,060	174,539	164,697	8,608	31,339	Prop. d'immeubles
142,170	4,203,778	3,937,303	237,897	728,418	78,270	1,517,512	1,471,134	105,271	221,857	Retraités
27,410	827,486	753,320	41,993	160,334	19,970	422,731	366,621	24,587	63,375	Non classés
460,220	19,243,978	17,227,537	766,303	4,063,328	313,230	7,925,191	7,280,219	413,668	1,352,468	Total
										Toutes les déclarations
48,690	15,367	72,523	58,796	422	95,010	143,464	154,725	105,431	53	Moins de \$ 5,000
52,420	397,661	387,710	72,901	6,291	87,170	658,672	643,992	104,306	16,212	5,000 à 10,000
51,890	648,553	622,529	80,290	39,255	65,490	810,060	772,798	81,729	69,437	10,000 à 15,000
54,730	962,217	918,277	87,082	95,564	49,300	856,461	823,278	63,919	108,720	15,000 à 20,000
55,370	1,247,478	1,169,834	89,705	153,654	36,150	805,967	756,815	48,154	115,274	20,000 à 25,000
58,240	1,599,972	1,499,197	96,276	224,098	36,130	989,343	921,736	50,028	153,093	25,000 à 30,000
44,520	1,442,878	1,319,080	74,005	224,957	23,750	768,946	714,737	33,298	131,230	30,000 à 35,000
41,700	1,556,442	1,420,420	70,997	273,396	14,480	540,426	492,574	20,284	103,924	35,000 à 40,000
32,210	1,365,948	1,227,544	56,069	258,162	11,170	471,909	424,499	16,251	91,755	40,000 à 45,000
24,260	1,150,499	1,032,897	42,808	236,421	8,800	415,953	362,560	13,323	83,259	45,000 à 50,000
71,910	4,714,924	4,108,362	128,379	1,096,720	18,480	1,200,875	1,021,851	27,727	267,309	50,000 à 100,000
21,460	4,679,146	3,932,229	50,365	1,454,388	4,130	763,605	623,405	10,723	212,203	100,000 et plus
557,410	19,781,084	17,710,603	907,672	4,063,328	450,030	8,425,682	7,712,968	575,172	1,352,468	Total
										Occupation
199,380	9,389,557	8,500,824	341,628	2,170,981	126,710	3,360,739	3,021,116	171,280	596,554	Employés
19,710	397,400	344,647	30,697	54,773	3,740	67,698	59,093	4,827	9,331	Agriculteurs
1,630	45,993	40,353	2,571	7,196	30	537	537	52	65	Pêcheurs
9,140	896,606	792,185	17,748	267,646	2,610	79,494	67,263	3,923	15,643	Memb. de prof. lib. indép.
2,040	69,344	60,472	2,933	14,795	310	6,775	5,697	362	1,026	Vendeurs
25,680	515,740	486,744	37,576	86,053	9,220	117,121	119,783	11,063	20,779	Prop. d'entreprises
54,920	2,690,529	2,105,034	83,242	485,805	108,680	2,405,600	2,177,658	135,309	392,499	Investisseurs
13,960	444,452	407,072	21,467	87,327	9,810	183,994	175,672	11,691	31,339	Prop. d'immeubles
181,790	4,470,565	4,191,151	300,941	728,418	128,990	1,740,921	1,680,203	166,692	221,857	Retraités
49,150	860,898	782,123	68,868	160,334	59,940	462,803	405,946	69,974	63,375	Non classés
557,410	19,781,084	17,710,603	907,672	4,063,328	450,030	8,425,682	7,712,968	575,172	1,352,468	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 65 - 69									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	2,600	23,870	25,074	4,118	196	3,800	36,144	36,112	5,960	212
10,000 to 12,500	17,860	201,653	200,614	30,303	4,548	39,590	445,876	444,643	67,635	9,211
12,500 to 15,000	20,650	285,424	281,370	38,600	12,299	38,330	525,829	520,595	69,018	26,354
15,000 to 17,500	29,670	482,544	474,685	61,587	26,345	30,130	487,006	479,435	56,266	35,391
17,500 to 20,000	30,770	577,103	567,379	67,302	40,723	29,150	545,978	533,646	54,962	51,226
20,000 to 22,500	31,720	671,910	653,873	70,721	58,063	23,770	504,803	495,795	45,116	56,498
22,500 to 25,000	31,120	739,390	708,317	69,913	72,008	17,550	416,087	406,706	33,554	51,428
25,000 to 27,000	20,600	535,572	515,518	45,312	60,226	11,330	293,809	283,225	22,239	37,029
27,000 to 30,000	29,660	841,972	807,492	65,736	103,985	14,660	417,716	406,383	28,067	58,807
30,000 to 35,000	35,010	1,132,952	1,079,635	77,320	163,500	20,770	671,795	648,151	41,115	107,199
35,000 to 40,000	27,020	1,008,515	941,467	59,731	163,614	13,320	497,435	476,806	26,826	88,236
40,000 to 45,000	18,270	774,136	719,483	40,508	145,732	7,430	314,143	302,358	15,438	61,164
45,000 to 50,000	15,010	711,538	650,761	34,693	136,637	6,350	302,134	282,531	13,114	61,165
50,000 to 100,000	38,920	2,542,885	2,213,440	87,292	555,628	14,080	917,838	817,019	29,807	205,372
100,000 and over	11,220	2,565,377	2,148,015	32,634	773,329	2,960	588,561	495,877	8,722	173,708
Total	360,100	13,094,840	11,987,123	785,770	2,316,832	273,230	6,965,155	6,629,283	517,840	1,023,000
Occupation										
Employees	34,940	2,218,654	1,972,355	78,780	551,969	21,920	750,983	694,441	42,295	138,932
Farmers	9,300	292,166	268,558	19,428	50,160	1,570	43,940	40,753	2,941	7,546
Fishermen	250	6,218	5,846	471	794	30	486	486	44	40
Professionals	4,200	422,244	363,720	10,025	117,544	810	49,481	44,572	1,941	12,593
Salespeople	760	37,928	32,061	1,718	7,662	120	4,786	4,448	351	837
Business proprietors	5,840	242,982	218,266	12,167	47,842	2,330	60,432	53,373	4,191	8,506
Investors	44,250	2,531,770	2,188,883	93,439	503,152	83,880	2,664,989	2,488,010	156,781	447,616
Property owners	7,390	322,949	291,610	15,239	60,710	4,560	142,869	134,110	8,631	26,041
Pensioners	245,270	6,686,878	6,346,735	536,909	914,361	150,300	3,022,142	2,964,349	286,188	342,596
Unclassified	7,900	333,049	299,088	17,595	62,637	7,730	225,047	204,741	14,476	38,294
Total	360,100	13,094,840	11,987,123	785,770	2,316,832	273,230	6,965,155	6,629,283	517,840	1,023,000
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	29,430	55,369	80,177	52,367	128	62,280	206,560	211,507	104,385	59
5,000 to 10,000	59,160	460,525	457,937	110,231	68	112,650	845,130	838,130	190,927	153
10,000 to 15,000	73,700	912,395	894,040	152,079	16,847	94,170	1,157,491	1,142,218	170,193	35,565
15,000 to 20,000	68,160	1,190,471	1,160,558	151,047	67,068	61,790	1,075,450	1,047,896	118,239	86,617
20,000 to 25,000	63,890	1,434,485	1,382,115	144,128	130,071	41,640	927,650	906,356	79,297	107,925
25,000 to 30,000	50,640	1,387,725	1,328,636	112,293	164,211	26,250	718,822	693,620	50,766	95,836
30,000 to 35,000	35,410	1,145,898	1,083,931	78,128	163,500	20,800	672,555	648,407	41,157	107,199
35,000 to 40,000	27,220	1,015,619	943,621	60,141	163,614	13,550	505,779	479,102	27,224	88,236
40,000 to 45,000	18,460	782,003	723,159	41,166	145,732	7,440	314,436	302,430	15,451	61,164
45,000 to 50,000	15,130	717,257	652,167	34,938	136,637	6,390	304,050	282,899	13,184	61,165
50,000 to 100,000	39,150	2,556,316	2,216,295	87,733	555,628	14,160	923,199	818,003	29,967	205,372
100,000 and over	11,330	2,589,709	2,151,902	32,879	773,329	2,960	589,631	495,884	8,728	173,708
Total	491,670	14,247,771	13,074,540	1,057,129	2,316,832	464,070	8,240,755	7,866,451	849,517	1,023,000
Occupation										
Employees	36,950	2,238,766	1,989,922	83,147	551,969	24,750	768,783	711,871	47,225	138,932
Farmers	15,530	335,661	314,011	32,631	50,160	2,080	47,601	43,984	3,900	7,546
Fishermen	260	6,342	5,970	496	794	30	486	486	44	40
Professionals	4,460	425,540	366,067	10,510	117,544	890	50,299	45,371	2,166	12,593
Salespeople	770	38,043	32,175	1,743	7,662	120	4,830	4,491	363	837
Business proprietors	8,770	258,810	240,436	17,717	47,842	3,800	67,035	64,802	6,823	8,506
Investors	49,050	2,606,441	2,230,951	102,840	503,152	96,250	2,778,363	2,591,695	179,195	447,616
Property owners	9,420	346,282	308,205	19,563	60,710	6,320	157,236	148,392	11,738	26,041
Pensioners	354,030	7,640,708	7,273,313	762,937	914,361	316,490	4,128,553	4,039,671	574,321	342,596
Unclassified	12,420	351,178	313,490	25,546	62,637	13,360	237,568	215,688	23,742	38,294
Total	491,670	14,247,771	13,074,540	1,057,129	2,316,832	464,070	8,240,755	7,866,451	849,517	1,023,000

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Age group/Groupe d'âge : 70 - 74										Palier de revenu total
Males-Hommes					Females-Femmes					
Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
										Déclarations imposables
1,410	12,377	12,539	2,006	177	3,510	34,041	34,024	5,668	137	Moins de \$10,000
15,720	177,201	176,965	27,179	3,434	33,880	383,197	383,197	58,331	7,979	10,000 à 12,500
17,170	237,240	235,831	32,834	9,563	29,050	397,160	395,024	52,214	20,250	12,500 à 15,000
25,100	409,159	405,151	52,729	22,010	25,190	408,072	404,377	47,233	30,557	15,000 à 17,500
26,020	489,949	482,856	56,708	36,408	24,540	459,632	452,085	47,490	41,180	17,500 à 20,000
23,170	491,004	481,924	51,379	43,821	17,760	375,116	370,065	34,484	40,061	20,000 à 22,500
18,750	445,799	432,625	43,109	43,977	14,380	342,031	337,485	28,251	41,388	22,500 à 25,000
14,370	373,564	362,026	32,140	43,567	11,060	286,874	284,093	22,045	37,440	25,000 à 27,000
17,760	504,294	490,601	39,615	63,682	10,840	309,881	303,259	21,294	42,745	27,000 à 30,000
22,520	728,055	694,822	50,748	107,472	16,480	531,674	523,614	34,056	83,441	30,000 à 35,000
15,740	589,530	558,638	35,223	101,569	10,530	393,980	384,863	21,684	72,506	35,000 à 40,000
12,890	546,279	515,949	28,655	101,615	5,250	223,083	217,595	11,086	45,685	40,000 à 45,000
7,860	371,544	351,871	17,837	77,985	4,180	198,133	188,096	8,595	41,824	45,000 à 50,000
21,760	1,413,146	1,266,824	50,748	316,737	13,230	876,135	802,713	29,292	206,512	50,000 à 100,000
5,880	1,393,639	1,211,131	20,164	443,150	3,330	608,694	528,962	9,859	177,184	100,000 et plus
246,140	8,182,780	7,679,753	541,072	1,415,169	223,210	5,827,706	5,609,453	431,582	888,889	Total
										Occupation
6,810	546,112	505,791	16,274	164,844	3,800	175,205	164,776	7,174	42,153	Employés
5,070	172,321	163,116	11,101	34,067	890	22,266	21,850	1,612	4,191	Agriculteurs
30	977	947	103	96						Pêcheurs
2,010	185,743	160,838	4,887	50,060	280	14,781	14,123	558	3,854	Memb. de prof. lib. indép.
360	17,685	16,535	770	3,491	100	2,208	1,919	184	165	Vendeurs
2,640	110,416	103,634	5,912	23,651	750	29,478	28,209	1,427	6,464	Prop. d'entreprises
38,580	2,035,176	1,829,095	83,759	424,638	86,020	2,802,418	2,642,892	166,069	485,870	Investisseurs
3,900	196,991	177,662	8,559	41,396	2,970	86,708	83,553	5,638	14,756	Prop. d'immeubles
185,160	4,832,965	4,644,424	406,498	650,912	125,500	2,568,282	2,532,686	242,762	302,166	Retraités
1,570	84,394	77,713	3,209	22,014	2,890	126,360	119,445	6,158	29,271	Non classés
246,140	8,182,780	7,679,753	541,072	1,415,169	223,210	5,827,706	5,609,453	431,582	888,889	Total
										Toutes les déclarations
20,140	45,134	57,272	35,552	60	41,950	153,441	152,566	70,769	41	Moins de \$ 5,000
44,750	348,061	345,460	83,318	117	101,450	771,620	762,719	172,985	96	5,000 à 10,000
66,070	814,430	803,948	138,520	12,996	79,840	975,181	962,046	146,173	28,229	10,000 à 15,000
57,610	1,008,084	989,008	128,165	58,418	51,840	903,514	885,730	100,727	71,737	15,000 à 20,000
43,070	962,086	934,757	98,381	87,798	32,890	733,443	717,614	64,832	81,450	20,000 à 25,000
32,530	888,645	858,667	72,722	107,249	22,050	600,784	589,888	43,873	80,185	25,000 à 30,000
22,680	733,227	697,765	51,278	107,472	16,520	532,742	524,411	34,200	83,441	30,000 à 35,000
15,800	591,631	559,763	35,312	101,569	10,690	400,033	385,682	21,965	72,506	35,000 à 40,000
12,960	549,251	517,205	28,891	101,615	5,280	224,081	218,578	11,176	45,685	40,000 à 45,000
7,950	375,917	355,714	18,794	77,985	4,220	200,076	188,572	8,662	41,824	45,000 à 50,000
21,970	1,428,211	1,268,144	51,308	316,737	13,370	884,504	804,182	29,566	206,512	50,000 à 100,000
5,960	1,407,928	1,214,033	20,920	443,150	3,430	619,943	539,206	12,381	177,184	100,000 et plus
351,480	9,152,606	8,601,735	763,162	1,415,169	383,520	6,999,362	6,731,192	717,307	888,889	Total
										Occupation
7,610	551,840	510,884	17,608	164,844	4,940	185,199	171,854	9,217	42,153	Employés
7,840	188,796	184,386	16,960	34,067	1,500	26,700	26,381	2,669	4,191	Agriculteurs
110	1,483	1,325	237	96						Pêcheurs
2,090	188,075	162,046	5,209	50,060	290	14,861	14,203	575	3,854	Memb. de prof. lib. indép.
380	18,139	16,767	811	3,491	100	2,208	1,919	184	165	Vendeurs
3,470	113,741	110,226	7,531	23,651	1,430	30,999	30,671	2,547	6,464	Prop. d'entreprises
42,010	2,098,277	1,861,774	91,244	424,638	96,270	2,915,392	2,739,573	185,523	485,870	Investisseurs
4,460	202,177	182,445	9,784	41,396	4,140	96,433	93,385	7,762	14,756	Prop. d'immeubles
279,490	5,702,712	5,491,763	605,973	650,912	268,670	3,584,891	3,517,677	494,395	302,166	Retraités
4,020	87,367	80,118	7,805	22,014	6,170	142,680	135,527	14,437	29,271	Non classés
351,480	9,152,606	8,601,735	763,162	1,415,169	383,520	6,999,362	6,731,192	717,307	888,889	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Age group 75 and over - Groupe d'âge 75 et plus									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	2,720	24,274	24,624	4,045	382	3,780	35,583	36,133	6,120	125
10,000 to 12,500	20,850	236,329	235,660	35,945	4,858	47,760	540,056	539,366	82,097	10,934
12,500 to 15,000	30,420	419,402	417,598	57,779	18,269	43,300	595,145	592,125	78,650	29,657
15,000 to 17,500	29,700	484,407	482,584	62,475	28,203	39,600	641,963	636,857	75,225	45,546
17,500 to 20,000	29,870	556,704	552,087	64,743	42,012	33,420	625,341	619,623	65,250	55,416
20,000 to 22,500	27,600	583,096	573,418	60,859	51,586	24,870	525,899	519,518	50,089	54,808
22,500 to 25,000	18,680	443,114	436,963	41,264	46,839	19,930	473,507	464,709	41,562	52,670
25,000 to 27,000	12,910	334,530	327,654	28,808	38,845	14,070	365,621	362,029	30,078	44,159
27,000 to 30,000	16,980	483,376	472,482	38,888	59,369	16,810	476,418	467,708	35,386	62,793
30,000 to 35,000	20,020	648,709	634,170	44,843	97,821	21,550	695,701	681,814	46,737	106,436
35,000 to 40,000	13,100	489,723	478,266	29,804	88,097	14,990	561,065	545,050	32,862	96,324
40,000 to 45,000	10,660	452,725	440,480	24,968	89,108	10,860	459,580	444,029	25,116	87,254
45,000 to 50,000	7,230	342,497	331,182	17,084	70,307	6,780	319,711	305,205	15,836	63,747
50,000 to 100,000	23,980	1,606,190	1,439,604	58,599	362,091	22,210	1,445,219	1,326,682	57,383	319,423
100,000 and over	8,090	1,819,237	1,618,554	33,273	554,592	5,700	1,107,390	979,480	23,957	325,020
Total	272,820	8,924,314	8,465,326	603,376	1,552,379	325,630	8,868,202	8,520,328	666,346	1,354,314
Occupation										
Employees	4,010	301,599	286,103	9,738	90,398	1,420	70,968	66,414	3,096	17,055
Farmers	3,320	110,207	104,711	6,917	22,232	1,040	29,473	26,413	1,986	4,458
Fishermen	30	395	383	65	1					
Professionals	1,330	93,201	87,142	3,598	24,331	60	3,844	3,758	172	968
Salespeople	170	6,756	6,652	471	1,214	40	2,195	2,175	73	614
Business proprietors	1,280	63,931	58,104	2,788	14,407	600	22,462	21,841	1,068	5,982
Investors	90,330	4,222,800	3,891,583	207,976	855,032	184,120	5,955,795	5,662,348	383,152	1,011,068
Property owners	4,360	209,589	200,585	9,679	48,216	3,650	118,180	114,226	8,007	23,305
Pensioners	166,940	3,849,935	3,769,515	359,203	478,755	132,150	2,543,656	2,505,392	261,555	263,037
Unclassified	1,050	65,901	60,547	2,942	17,793	2,540	121,630	117,760	7,237	27,826
Total	272,820	8,924,314	8,465,326	603,376	1,552,379	325,630	8,868,202	8,520,328	666,346	1,354,314
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	37,270	110,096	123,633	65,327	250	107,540	425,329	417,996	180,188	10
5,000 to 10,000	95,330	733,531	728,495	176,935	132	184,690	1,375,911	1,361,075	320,092	114
10,000 to 15,000	99,430	1,232,759	1,221,762	209,153	23,128	127,030	1,564,414	1,542,718	245,002	40,591
15,000 to 20,000	68,890	1,198,131	1,182,032	155,477	70,214	81,410	1,410,555	1,380,759	166,988	100,962
20,000 to 25,000	48,250	1,069,712	1,049,457	109,180	98,425	47,450	1,057,701	1,031,837	102,071	107,478
25,000 to 30,000	30,970	847,214	821,094	71,775	98,214	31,950	871,485	850,326	70,378	106,952
30,000 to 35,000	20,320	658,391	640,162	45,815	97,821	22,170	715,880	696,112	49,636	106,436
35,000 to 40,000	13,300	496,978	481,385	30,375	88,097	15,180	567,960	547,515	33,338	96,324
40,000 to 45,000	10,910	462,913	442,505	25,403	89,108	10,970	464,261	447,253	25,614	87,254
45,000 to 50,000	7,310	346,111	333,763	17,381	70,307	6,860	323,312	307,058	16,266	63,747
50,000 to 100,000	24,410	1,636,847	1,446,459	59,992	362,091	22,670	1,475,528	1,339,241	59,775	319,423
100,000 and over	8,180	1,835,637	1,620,405	33,647	554,592	5,820	1,122,341	980,718	24,244	325,020
Total	464,550	10,628,321	10,091,151	1,000,459	1,552,379	663,740	11,374,676	10,902,608	1,293,592	1,354,314
Occupation										
Employees	4,350	304,310	287,671	10,377	90,398	2,280	77,533	72,400	5,272	17,055
Farmers	5,770	126,016	121,892	11,942	22,232	1,670	35,970	32,862	3,225	4,458
Fishermen	40	447	434	74	1					
Professionals	1,380	94,008	87,913	3,804	24,331	110	4,595	4,337	271	968
Salespeople	220	6,854	6,686	555	1,214	40	2,195	2,175	73	614
Business proprietors	1,770	62,840	60,647	3,797	14,407	940	24,975	24,657	1,684	5,982
Investors	102,820	4,421,656	4,031,636	238,164	855,032	212,900	6,350,129	6,005,894	455,988	1,011,068
Property owners	5,820	220,749	214,703	13,090	48,216	5,850	136,431	132,906	12,261	23,305
Pensioners	338,780	5,324,743	5,216,897	710,718	478,755	433,180	4,605,589	4,493,897	799,522	263,037
Unclassified	3,620	66,698	62,671	7,938	17,793	6,780	137,260	133,481	15,296	27,826
Total	464,550	10,628,321	10,091,151	1,000,459	1,552,379	663,740	11,374,676	10,902,608	1,293,592	1,354,314

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Total stating age - Total indiquant l'âge										Palier de revenu total
Males-Hommes					Females-Femmes					
Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Déclarations imposables
416,810	3,413,586	3,380,164	472,014	131,816	648,530	5,366,989	5,283,879	736,188	207,153	Moins de \$10,000
356,850	4,030,539	3,939,084	463,448	281,859	603,440	6,786,722	6,613,803	788,886	458,299	10,000 à 12,500
394,110	5,422,235	5,256,577	557,462	471,614	555,970	7,632,545	7,385,126	773,725	678,605	12,500 à 15,000
419,360	6,814,502	6,585,923	633,961	683,298	526,150	8,528,289	8,202,760	748,670	920,020	15,000 à 17,500
427,850	8,016,287	7,710,748	671,769	909,628	483,110	9,060,652	8,653,083	699,715	1,107,629	17,500 à 20,000
427,980	9,089,997	8,677,693	683,434	1,124,552	450,590	9,575,889	9,102,062	658,464	1,283,960	20,000 à 22,500
413,750	9,818,999	9,344,739	661,132	1,315,324	403,000	9,568,054	9,007,863	589,472	1,361,829	22,500 à 25,000
323,920	8,415,831	7,961,745	521,997	1,184,546	317,320	8,243,126	7,747,886	473,722	1,218,325	25,000 à 27,000
476,300	13,555,129	12,793,063	773,572	2,002,599	415,460	11,807,273	11,011,463	623,070	1,810,580	27,000 à 30,000
738,880	23,976,509	22,388,425	1,215,365	3,929,158	520,160	16,809,831	15,568,577	801,912	2,791,232	30,000 à 35,000
671,540	25,126,292	23,208,599	1,122,335	4,599,728	368,170	13,758,483	12,576,291	575,344	2,531,440	35,000 à 40,000
557,700	23,658,501	21,745,486	945,793	4,739,285	254,660	10,765,638	9,776,081	404,228	2,145,799	40,000 à 45,000
450,310	21,351,646	19,569,405	775,723	4,577,865	180,040	8,517,976	7,693,449	291,998	1,794,154	45,000 à 50,000
1,290,170	82,501,791	73,491,110	2,319,106	19,771,792	362,230	22,561,254	19,852,501	611,700	5,257,523	50,000 à 100,000
203,640	40,541,090	34,570,659	469,347	12,832,092	42,910	7,638,058	6,327,381	103,460	2,194,923	100,000 et plus
7,569,160	285,732,934	260,623,418	12,286,458	58,555,153	6,131,720	156,620,778	144,802,204	8,880,554	25,761,468	Total
										Occupation
5,351,670	211,193,852	194,039,764	8,398,748	45,078,711	4,368,660	114,166,206	105,448,386	6,060,687	19,378,360	Employés
124,640	3,202,864	2,822,683	206,384	462,115	29,870	626,034	559,700	42,177	87,507	Agriculteurs
23,080	610,988	573,416	33,831	108,544	2,920	47,282	44,473	3,677	6,388	Pêcheurs
126,790	11,130,722	9,711,535	237,988	3,184,153	47,750	2,058,627	1,818,206	71,015	473,333	Memb. de prof. lib. indép.
26,400	896,408	796,312	39,661	172,790	11,020	300,048	271,333	15,741	53,018	Vendeurs
274,400	7,081,821	6,380,386	409,800	1,147,798	123,720	2,445,392	2,213,891	165,014	339,109	Prop. d'entreprises
324,180	18,818,265	15,343,907	610,315	3,492,450	618,410	19,608,883	17,741,847	1,044,020	3,252,288	Investisseurs
76,140	2,910,925	2,566,703	123,329	524,677	56,420	1,400,275	1,284,128	80,662	225,452	Prop. d'immeubles
812,900	21,599,998	20,593,409	1,660,221	3,117,610	538,770	10,618,051	10,409,247	968,736	1,263,578	Retraités
429,320	8,287,092	7,795,302	566,182	1,266,304	334,190	5,349,981	5,010,994	428,825	682,435	Non classés
7,569,160	285,732,934	260,623,418	12,286,458	58,555,153	6,131,720	156,620,778	144,802,204	8,880,554	25,761,468	Total
										Toutes les déclarations
1,103,010	1,281,759	1,940,407	1,314,196	4,298	2,199,000	3,540,740	3,720,316	2,745,769	1,452	Moins de \$ 5,000
1,013,170	7,606,287	7,429,338	1,386,092	127,518	1,600,550	11,950,061	11,689,385	2,161,661	205,700	5,000 à 10,000
951,890	11,855,833	11,427,179	1,465,604	753,472	1,306,080	16,128,852	15,554,368	1,866,464	1,136,904	10,000 à 15,000
887,880	15,517,039	14,851,238	1,408,165	1,592,926	1,033,460	18,002,003	17,156,332	1,507,981	2,027,649	15,000 à 20,000
852,960	19,158,995	18,180,461	1,371,176	2,439,876	862,520	19,340,335	18,218,057	1,269,269	2,645,788	20,000 à 25,000
808,170	22,186,307	20,885,362	1,311,792	3,187,145	738,770	20,213,689	18,843,069	1,109,358	3,028,904	25,000 à 30,000
743,950	24,141,754	22,453,567	1,225,232	3,929,158	523,320	16,912,411	15,603,069	809,093	2,791,232	30,000 à 35,000
674,100	25,222,130	23,242,495	1,126,864	4,599,728	370,350	13,839,273	12,589,731	578,755	2,531,440	35,000 à 40,000
559,710	23,743,842	21,765,290	949,721	4,739,285	256,020	10,822,860	9,795,961	406,421	2,145,799	40,000 à 45,000
451,720	21,419,186	19,586,479	779,122	4,577,865	181,260	8,575,894	7,699,556	293,997	1,794,154	45,000 à 50,000
1,294,300	82,781,961	73,553,779	2,326,645	19,771,792	364,570	22,706,658	19,881,600	616,670	5,257,523	50,000 à 100,000
205,110	40,819,982	34,618,588	476,647	12,832,092	43,320	7,702,645	6,342,646	106,538	2,194,923	100,000 et plus
9,545,980	295,735,077	269,934,182	15,141,256	58,555,153	9,479,220	169,735,421	157,094,089	13,471,976	25,761,468	Total
										Occupation
6,008,620	214,469,209	196,815,612	9,205,797	45,078,711	5,358,320	118,916,524	109,696,981	7,300,041	19,378,360	Employés
196,080	3,595,815	3,245,540	318,167	462,115	48,630	689,902	643,915	66,544	87,507	Agriculteurs
28,030	639,173	599,247	40,864	108,544	4,080	52,443	49,582	5,131	6,388	Pêcheurs
143,570	11,259,956	9,799,228	261,036	3,184,153	62,620	2,128,683	1,881,322	89,342	473,333	Memb. de prof. lib. indép.
36,270	952,873	839,863	53,031	172,790	18,210	322,965	292,199	24,447	53,018	Vendeurs
404,950	7,430,801	6,967,948	588,991	1,147,798	242,100	2,753,756	2,613,902	309,003	339,109	Prop. d'entreprises
427,860	19,792,935	16,001,530	766,175	3,492,450	887,900	20,996,110	18,898,704	1,407,614	3,252,288	Investisseurs
100,820	2,978,952	2,696,239	161,596	524,677	91,280	1,533,670	1,432,472	127,249	225,452	Prop. d'immeubles
1,268,730	25,455,093	24,350,260	2,568,574	3,117,610	1,251,810	15,300,732	14,931,787	2,180,163	1,263,578	Retraités
931,060	9,160,269	8,618,714	1,177,025	1,266,304	1,514,270	7,040,635	6,653,224	1,962,441	682,435	Non classés
9,545,980	295,735,077	269,934,182	15,141,256	58,555,153	9,479,220	169,735,421	157,094,089	13,471,976	25,761,468	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 7 (concluded)

All Returns by Age, Sex, Total Income Class, and Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Age unstated - Âge non déclaré									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	1,710	10,479	10,218	997	1,035	2,430	17,214	17,026	2,364	663
10,000 to 12,500	380	4,106	3,711	359	324	900	10,326	9,748	1,209	566
12,500 to 15,000	400	5,381	5,044	495	486	550	7,514	6,809	602	724
15,000 to 17,500	490	8,032	7,857	604	1,001	70	1,125	937	87	87
17,500 to 20,000	200	3,735	3,729	177	612	330	5,957	5,707	405	811
20,000 to 22,500	300	6,297	5,855	370	876					
22,500 to 25,000	50	1,092	1,053	59	200	180	4,207	4,038	264	493
25,000 to 27,000	110	2,786	2,738	105	494	20	538	478	25	86
27,000 to 30,000	130	3,580	3,463	141	710	260	7,119	6,953	340	1,331
30,000 to 35,000	190	6,332	6,233	361	1,097	30	1,059	224	34	4
35,000 to 40,000	190	7,013	6,885	254	1,461	70	2,438	2,259	122	463
40,000 to 45,000	90	3,767	3,542	93	712					
45,000 to 50,000	100	4,865	4,449	146	972	50	2,283	1,989	171	328
50,000 to 100,000	160	10,829	9,773	143	2,817	20	2,057	691		193
100,000 and over	150	32,590	31,460	171	12,121					
Total	4,660	110,882	106,012	4,475	24,916	4,910	65,328	59,475	5,628	6,482
Occupation										
Employees	3,070	75,678	71,908	3,692	14,380	3,130	36,501	35,605	3,797	3,244
Farmers	30	126	126		32	20	90	21		6
Fishermen										
Professionals	90	5,201	5,101	69	1,739	90	2,082	1,916	178	233
Salespeople						60	1,535	1,366	138	149
Business proprietors	290	6,623	6,606	283	1,408					
Investors	660	19,437	19,081	170	6,924	910	18,271	14,463	799	2,368
Property owners										
Pensioners	100	1,133	893	112	41	450	5,674	4,927	589	402
Unclassified	420	2,684	2,298	148	391	250	1,176	1,176	127	81
Total	4,660	110,882	106,012	4,475	24,916	4,910	65,328	59,475	5,628	6,482
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$5,000	5,860	3,576	9,937	5,164	195	6,790	7,634	10,509	6,717	117
5,000 to 10,000	2,530	17,751	17,504	2,576	841	4,340	30,646	29,639	5,113	545
10,000 to 15,000	840	10,095	9,361	989	810	1,610	20,302	16,900	1,995	1,290
15,000 to 20,000	690	11,767	11,586	781	1,613	430	7,517	7,079	522	899
20,000 to 25,000	400	8,382	7,031	456	1,076	210	4,804	4,635	302	493
25,000 to 30,000	260	6,970	6,202	247	1,204	620	17,724	7,431	855	1,417
30,000 to 35,000	190	6,367	6,233	362	1,097	30	1,059	224	34	4
35,000 to 40,000	190	7,013	6,885	254	1,461	70	2,438	2,259	122	463
40,000 to 45,000	90	3,767	3,542	93	712					
45,000 to 50,000	100	4,865	4,449	146	972	50	2,283	1,989	171	328
50,000 to 100,000	160	10,829	9,773	143	2,817	20	2,057	691		193
100,000 and over	150	32,590	31,460	171	12,121					
Total	11,450	123,971	123,963	11,381	24,916	14,180	99,956	83,971	15,837	6,482
Occupation										
Employees	6,810	88,864	84,991	7,904	14,380	7,340	60,098	47,561	8,555	3,244
Farmers	30	-235	126		32	20	90	21		6
Fishermen										
Professionals	140	5,261	5,177	84	1,739	340	3,556	3,363	441	233
Salespeople	60	59	59	68		60	1,535	1,366	138	149
Business proprietors	650	7,970	8,399	665	1,408	170	-2,424	383	71	
Investors	1,410	20,567	20,401	897	6,924	1,460	21,727	16,473	1,444	2,368
Property owners	70	170	170	31		160	951	951	191	
Pensioners	450	2,407	2,167	510	41	1,790	11,836	11,065	2,117	402
Unclassified	1,830	-1,092	2,473	1,221	391	2,830	2,588	2,789	2,879	81
Total	11,450	123,971	123,963	11,381	24,916	14,180	99,956	83,971	15,837	6,482

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Grand total - Total global										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
418,530	3,424,064	3,390,382	473,011	132,851	650,960	5,384,203	5,300,905	738,552	207,815	Moins de \$10,000
357,230	4,034,646	3,942,795	463,807	282,183	604,330	6,797,048	6,623,552	790,095	458,864	10,000 à 12,500
394,520	5,427,615	5,261,621	557,958	472,100	556,520	7,640,058	7,391,935	774,327	679,329	12,500 à 15,000
419,850	6,822,534	6,593,779	634,565	684,299	526,220	8,529,414	8,203,697	748,757	920,107	15,000 à 17,500
428,050	8,020,021	7,714,477	671,946	910,240	483,440	9,066,610	8,658,790	700,120	1,108,441	17,500 à 20,000
428,280	9,096,293	8,683,548	683,804	1,125,428	450,590	9,575,889	9,102,062	658,464	1,283,960	20,000 à 22,500
413,800	9,820,091	9,345,792	661,191	1,315,524	403,180	9,572,260	9,011,901	589,736	1,362,322	22,500 à 25,000
324,020	8,418,617	7,964,483	522,102	1,185,041	317,340	8,243,664	7,748,364	473,747	1,218,411	25,000 à 27,000
476,430	13,558,710	12,796,526	773,713	2,003,308	415,710	11,814,392	11,018,416	623,410	1,811,910	27,000 à 30,000
739,070	23,982,841	22,394,658	1,215,726	3,930,255	520,190	16,810,891	15,568,801	801,946	2,791,236	30,000 à 35,000
671,730	25,133,305	23,215,484	1,122,588	4,601,188	368,240	13,760,921	12,578,549	575,466	2,531,903	35,000 à 40,000
557,790	23,662,268	21,749,028	945,886	4,739,997	254,660	10,765,638	9,776,081	404,228	2,145,799	40,000 à 45,000
450,410	21,356,511	19,573,855	775,868	4,578,836	180,090	8,520,259	7,695,438	292,169	1,794,482	45,000 à 50,000
1,290,330	82,512,620	73,500,882	2,319,249	19,774,608	362,250	22,563,311	19,853,192	611,700	5,257,715	50,000 à 100,000
203,790	40,573,680	34,602,119	469,518	12,844,212	42,920	7,641,549	6,329,996	103,465	2,195,655	100,000 et plus
7,573,820	285,843,816	260,729,430	12,290,933	58,580,070	6,136,640	156,686,106	144,861,679	8,886,182	25,767,950	Total
										Occupation
5,354,740	211,269,530	194,111,671	8,402,440	45,093,091	4,371,790	114,202,707	105,483,991	6,064,484	19,381,604	Employés
124,670	3,202,990	2,822,809	206,384	462,148	29,890	626,124	559,721	42,177	87,513	Agriculteurs
23,080	610,988	573,416	33,831	108,544	2,920	47,282	44,473	3,677	6,388	Pêcheurs
126,880	11,135,922	9,716,636	238,058	3,185,892	47,840	2,060,708	1,820,122	71,193	473,565	Memb. de prof. lib. indép.
26,040	896,408	796,312	39,661	172,790	11,080	301,583	272,698	15,879	53,167	Vendeurs
274,690	7,088,444	6,386,992	410,083	1,149,206	123,720	2,445,392	2,213,891	165,014	339,109	Prop. d'entreprises
324,840	18,837,703	15,362,988	610,485	3,499,375	619,310	19,627,154	17,756,311	1,044,820	3,254,656	Investisseurs
76,140	2,910,925	2,566,703	123,329	524,677	56,420	1,400,275	1,284,128	80,662	225,452	Prop. d'immeubles
812,990	21,601,131	20,594,303	1,660,333	3,117,651	539,220	10,623,724	10,414,174	969,325	1,263,980	Retraités
429,740	8,289,776	7,797,600	566,330	1,266,695	334,440	5,351,157	5,012,171	428,952	682,516	Non classés
7,573,820	285,843,816	260,729,430	12,290,933	58,580,070	6,136,640	156,686,106	144,861,679	8,886,182	25,767,950	Total
										Toutes les déclarations
1,108,870	1,285,335	1,950,344	1,319,359	4,493	2,205,790	3,548,374	3,730,824	2,752,486	1,569	Moins de \$ 5,000
1,015,710	7,624,038	7,446,841	1,388,668	128,358	1,604,890	11,980,707	11,719,024	2,166,773	206,246	5,000 à 10,000
952,730	11,865,928	11,436,539	1,466,593	754,282	1,307,700	16,149,154	15,571,268	1,868,459	1,138,194	10,000 à 15,000
888,570	15,528,806	14,862,824	1,408,945	1,594,538	1,033,890	18,009,520	17,163,411	1,508,503	2,028,548	15,000 à 20,000
853,360	19,167,377	18,187,492	1,371,632	2,440,952	862,730	19,345,139	18,222,692	1,269,571	2,646,282	20,000 à 25,000
808,430	22,193,277	20,891,564	1,312,039	3,188,349	739,390	20,231,413	18,850,500	1,110,213	3,030,321	25,000 à 30,000
744,140	24,148,121	22,459,800	1,225,594	3,930,255	523,350	16,913,471	15,603,293	809,127	2,791,236	30,000 à 35,000
674,280	25,229,143	23,249,379	1,127,118	4,601,188	370,410	13,841,711	12,591,990	578,878	2,531,903	35,000 à 40,000
559,800	23,747,609	21,768,833	949,814	4,739,997	256,020	10,822,860	9,795,961	406,421	2,145,799	40,000 à 45,000
451,820	21,424,050	19,590,929	779,267	4,578,836	181,310	8,578,177	7,701,545	294,169	1,794,482	45,000 à 50,000
1,294,460	82,792,790	73,563,551	2,326,788	19,774,608	364,600	22,708,716	19,882,291	616,670	5,257,715	50,000 à 100,000
205,260	40,852,572	34,650,048	476,818	12,844,212	43,330	7,706,136	6,345,262	106,542	2,195,655	100,000 et plus
5,557,430	295,859,047	270,058,146	15,152,636	58,580,070	9,493,400	169,835,377	157,178,060	13,487,813	25,767,950	Total
										Occupation
5,015,430	214,558,074	196,900,604	9,213,701	45,093,091	5,365,660	118,976,622	109,744,542	7,308,596	19,381,604	Employés
196,110	3,595,580	3,245,666	318,167	462,148	48,650	689,992	643,936	66,544	87,513	Agriculteurs
28,030	639,173	599,247	40,864	108,544	4,080	52,443	49,582	5,131	6,388	Pêcheurs
143,710	11,265,216	9,804,405	261,120	3,185,892	62,960	2,132,239	1,884,685	89,783	473,565	Memb. de prof. lib. indép.
36,340	952,931	839,922	53,099	172,790	18,270	324,500	293,565	24,585	53,167	Vendeurs
405,600	7,438,771	6,976,347	589,656	1,149,206	242,270	2,751,332	2,614,285	309,074	339,109	Prop. d'entreprises
429,270	19,813,502	16,021,930	767,072	3,499,375	889,370	21,017,837	18,915,177	1,409,059	3,254,656	Investisseurs
100,890	2,979,123	2,696,409	161,627	524,677	91,440	1,534,621	1,433,423	127,440	225,452	Prop. d'immeubles
1,269,170	25,457,500	24,352,428	2,569,084	3,117,651	1,253,600	15,312,568	14,942,852	2,182,280	1,263,980	Retraités
932,890	9,159,177	8,621,188	1,178,246	1,266,695	1,517,110	7,043,222	6,656,013	1,965,320	682,516	Non classés
5,557,430	295,859,047	270,058,146	15,152,636	58,580,070	9,493,400	169,835,377	157,178,060	13,487,813	25,767,950	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 8

All Returns by Occupation and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Business employees <i>Employés d'entreprises</i>					Institutional employees <i>Employés d'institutions</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	491,940	4,077,367	4,024,089	559,634	157,943	32,530	274,948	267,415	37,636	10,119
10,000 to 12,500	397,700	4,478,829	4,375,848	479,480	365,993	35,640	400,334	381,082	44,167	28,956
12,500 to 15,000	409,610	5,629,663	5,450,730	526,498	567,554	42,460	584,717	555,732	56,296	54,595
15,000 to 17,500	420,810	6,833,775	6,574,753	555,266	801,905	49,340	802,283	759,235	67,604	89,111
17,500 to 20,000	417,380	7,828,902	7,494,606	569,193	1,015,491	56,290	1,059,506	996,113	77,255	134,363
20,000 to 22,500	412,570	8,770,548	8,375,684	574,746	1,223,014	68,390	1,456,594	1,358,596	96,648	195,155
22,500 to 25,000	399,190	9,472,031	9,006,491	562,517	1,398,161	70,570	1,676,934	1,550,211	101,177	233,068
25,000 to 27,000	304,150	7,898,872	7,485,216	441,956	1,202,883	67,280	1,748,964	1,614,957	98,062	249,011
27,000 to 30,000	435,050	12,373,706	11,688,568	646,848	1,945,060	90,000	2,555,784	2,340,981	135,588	376,728
30,000 to 35,000	622,110	20,147,408	18,907,738	953,410	3,461,075	112,000	3,617,857	3,300,656	175,395	576,443
35,000 to 40,000	504,730	18,876,096	17,533,403	800,164	3,584,959	85,290	3,199,158	2,885,313	134,212	573,508
40,000 to 45,000	407,470	17,268,327	15,964,875	660,400	3,583,166	73,660	3,116,906	2,799,073	119,367	605,923
45,000 to 50,000	306,640	14,526,544	13,442,121	507,162	3,216,548	55,880	2,645,306	2,372,369	93,409	545,024
50,000 to 100,000	772,110	49,116,792	44,283,286	1,338,121	12,172,942	91,930	5,712,565	5,084,918	162,236	1,334,097
100,000 and over	97,970	19,705,345	17,781,690	205,298	6,981,496	6,980	947,851	859,423	16,515	311,420
Total	6,399,440	207,004,205	192,389,096	9,380,692	41,678,190	938,220	29,799,705	27,126,073	1,415,566	5,317,520
All returns										
Under \$ 5,000	718,660	1,946,517	1,962,441	810,934	1,198	69,590	179,134	176,654	80,746	127
5,000 to 10,000	883,310	6,609,068	6,473,803	1,072,254	156,745	73,110	548,026	528,176	93,378	9,992
10,000 to 15,000	858,690	10,705,817	10,340,109	1,106,644	933,547	85,600	1,075,662	999,087	114,264	83,551
15,000 to 20,000	845,710	14,789,309	14,134,521	1,138,378	1,817,396	107,780	1,898,370	1,775,569	149,313	223,474
20,000 to 25,000	814,460	18,302,728	17,399,180	1,141,709	2,621,175	140,010	3,156,676	2,917,860	200,136	428,223
25,000 to 30,000	740,880	20,318,263	19,184,704	1,092,047	3,147,943	157,820	4,319,335	3,958,521	234,594	625,738
30,000 to 35,000	623,560	20,194,203	18,920,719	955,969	3,461,075	112,930	3,647,914	3,308,135	177,183	576,443
35,000 to 40,000	505,730	18,914,586	17,540,171	801,664	3,584,959	85,850	3,220,315	2,889,140	135,094	573,508
40,000 to 45,000	407,860	17,284,834	15,966,222	661,037	3,583,166	73,970	3,129,792	2,806,505	119,742	605,923
45,000 to 50,000	307,080	14,547,300	13,443,600	507,968	3,216,548	56,040	2,653,248	2,372,371	93,674	545,024
50,000 to 100,000	772,800	49,164,275	44,293,410	1,339,317	12,172,942	92,370	5,740,767	5,084,919	162,822	1,334,097
100,000 and over	98,450	19,786,283	17,796,229	206,197	6,981,496	6,980	947,851	859,423	16,515	311,420
Total	7,577,190	212,563,184	197,455,110	10,834,118	41,678,190	1,062,060	30,517,090	27,676,360	1,577,462	5,317,520
	Teachers and professors <i>Instituteurs et professeurs</i>					Federal government employees <i>Employés du gouvernement fédéral</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	2,330	18,405	17,590	2,509	631	8,910	74,056	73,477	10,955	1,916
10,000 to 12,500	2,140	24,447	22,500	2,540	1,901	6,360	71,750	69,245	8,174	4,991
12,500 to 15,000	2,740	37,403	33,929	3,584	3,225	6,520	90,211	84,647	8,319	9,020
15,000 to 17,500	4,550	74,000	66,332	5,946	8,121	7,120	114,657	109,846	9,139	14,083
17,500 to 20,000	4,690	88,435	80,932	6,502	10,999	8,700	164,844	155,944	11,899	21,258
20,000 to 22,500	4,060	86,245	75,233	5,823	10,210	8,810	187,748	175,816	11,461	27,187
22,500 to 25,000	4,610	109,493	96,232	6,363	15,035	13,530	321,259	292,342	19,078	44,648
25,000 to 27,000	3,960	103,036	93,227	5,531	15,827	14,070	366,863	335,855	20,093	53,883
27,000 to 30,000	7,380	210,745	188,616	10,307	32,718	26,840	765,489	698,159	39,275	116,727
30,000 to 35,000	16,030	522,064	468,778	24,321	84,636	36,550	1,184,684	1,069,232	55,597	189,009
35,000 to 40,000	21,480	805,409	709,712	33,908	137,789	33,390	1,247,515	1,125,450	50,860	227,036
40,000 to 45,000	21,400	909,072	802,599	34,228	170,247	28,560	1,207,726	1,078,114	46,598	233,142
45,000 to 50,000	28,250	1,341,321	1,182,613	45,975	276,824	22,730	1,079,976	967,581	37,927	228,269
50,000 to 100,000	107,660	6,680,631	5,852,314	189,209	1,604,639	70,920	4,475,056	3,976,868	123,876	1,104,259
100,000 and over	1,920	232,860	208,960	3,801	75,414	4,630	599,353	534,453	8,727	191,359
Total	233,170	11,243,567	9,899,569	380,546	2,448,214	297,610	11,951,186	10,747,028	461,977	2,466,789
All returns										
Under \$ 5,000	2,900	8,013	7,896	3,276	15	17,290	46,489	45,938	19,864	
5,000 to 10,000	4,030	30,757	27,735	4,623	616	17,040	127,167	124,131	21,341	1,916
10,000 to 15,000	5,440	68,565	60,604	7,050	5,125	13,400	167,773	157,570	17,372	14,011
15,000 to 20,000	9,360	164,441	148,945	12,743	19,120	15,940	281,620	266,716	21,264	35,341
20,000 to 25,000	8,660	195,738	171,465	12,185	25,244	22,590	514,284	471,240	31,156	71,835
25,000 to 30,000	11,630	321,352	283,569	16,342	48,544	41,000	1,135,017	1,034,235	59,490	170,610
30,000 to 35,000	16,030	522,064	468,778	24,321	84,636	36,670	1,188,637	1,069,232	55,727	189,009
35,000 to 40,000	21,500	806,196	709,712	33,932	137,789	33,390	1,247,515	1,125,450	50,860	227,036
40,000 to 45,000	21,590	917,316	802,602	34,463	170,247	28,660	1,212,223	1,078,114	46,730	233,142
45,000 to 50,000	28,460	1,350,910	1,182,613	46,279	276,824	22,730	1,079,976	967,581	37,927	228,269
50,000 to 100,000	107,930	6,695,416	5,852,328	189,479	1,604,639	70,920	4,475,056	3,976,868	123,876	1,104,259
100,000 and over	1,920	236,460	208,960	3,802	75,414	4,630	599,353	534,453	8,727	191,359
Total	239,440	11,317,230	9,925,208	388,496	2,448,214	324,250	12,075,109	10,851,528	494,332	2,466,789

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Provincial government employees Employés de gouvernements provinciaux					Municipal government employees Employés de gouvernements municipaux					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
5,310	45,973	45,125	6,501	1,559	22,810	190,811	186,827	26,656	6,452	Déclarations impossibles
5,970	66,791	63,388	7,392	4,877	19,310	216,815	207,137	23,998	15,729	Moins de \$10,000
7,410	101,698	96,692	9,863	10,143	23,190	320,588	301,272	30,124	30,771	10,000 à 12,500
8,340	135,068	128,326	11,600	15,611	19,270	313,067	294,607	24,915	36,735	12,500 à 15,000
10,800	202,090	190,738	14,717	26,404	25,830	485,442	451,925	35,710	59,475	15,000 à 17,500
16,550	352,621	326,228	23,836	45,944	26,640	565,823	522,226	36,925	75,608	17,500 à 20,000
22,510	536,162	493,671	32,947	75,888	29,370	699,835	644,199	41,317	99,149	20,000 à 22,500
18,820	489,482	447,936	26,907	71,785	32,170	836,925	769,885	46,972	120,728	22,500 à 25,000
31,580	897,422	821,010	46,565	137,740	47,740	1,359,723	1,246,446	69,970	203,308	25,000 à 27,000
48,060	1,558,805	1,408,858	73,764	257,828	89,150	2,890,363	2,627,734	138,210	461,811	27,000 à 30,000
48,450	1,812,542	1,630,332	77,301	332,653	77,290	2,897,583	2,622,666	122,339	513,764	30,000 à 35,000
33,740	1,428,736	1,278,731	54,242	285,493	59,280	2,513,089	2,272,996	94,640	479,522	35,000 à 40,000
28,330	1,342,615	1,198,374	48,569	286,111	52,610	2,496,087	2,242,344	86,416	513,732	40,000 à 45,000
70,730	4,410,252	3,901,538	124,047	1,026,562	136,390	8,169,217	7,250,073	233,467	1,909,705	45,000 à 50,000
2,960	372,889	333,982	5,632	115,630	1,910	220,637	195,371	3,748	66,685	50,000 à 100,000
359,540	13,753,145	12,364,930	563,884	2,694,228	662,960	24,176,006	21,835,708	1,015,406	4,593,172	100,000 et plus
										Total
15,690	44,305	43,653	18,014		57,690	154,265	152,719	65,561		Toutes les déclarations
14,510	106,754	104,419	18,703	1,559	47,730	352,846	342,299	58,831	6,452	Moins de \$ 5,000
14,860	186,451	175,700	20,516	15,020	46,270	581,552	547,458	61,939	46,500	5,000 à 10,000
19,420	342,078	322,288	26,970	42,015	45,930	812,313	754,855	62,410	96,209	10,000 à 15,000
39,200	892,187	822,456	57,233	121,832	56,180	1,269,655	1,166,955	78,468	174,757	15,000 à 20,000
50,430	1,387,992	1,269,019	73,523	209,525	80,120	2,202,376	2,016,451	117,192	324,036	20,000 à 25,000
48,060	1,558,805	1,408,858	73,764	257,828	89,230	2,892,838	2,627,734	138,295	461,811	25,000 à 30,000
48,450	1,812,581	1,630,332	77,303	332,653	77,350	2,900,091	2,622,666	122,483	513,764	30,000 à 35,000
33,740	1,428,736	1,278,731	54,242	285,493	59,360	2,516,375	2,272,996	94,743	479,522	35,000 à 40,000
28,530	1,351,977	1,198,374	48,778	286,111	52,610	2,496,136	2,242,349	86,417	513,732	40,000 à 45,000
70,760	4,412,174	3,901,630	124,090	1,026,562	136,630	8,183,179	7,250,417	233,839	1,909,705	45,000 à 50,000
2,960	372,889	333,982	5,632	115,630	1,910	220,637	195,371	3,748	66,685	50,000 à 100,000
386,610	13,896,928	12,489,442	598,766	2,694,228	751,000	24,582,264	22,192,270	1,123,927	4,593,172	100,000 et plus
										Total
Canadian forces Forces canadiennes					Federal Crown corporation employees Employés des sociétés de la couronne fédérale					Palier de revenu total
Number Nombre	Total income assess. Revenu Total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
830	6,929	6,736	951	257	1,230	10,793	10,552	1,544	330	Déclarations impossibles
1,070	12,084	11,533	1,257	919	1,260	14,393	14,019	1,617	943	Moins de \$10,000
720	9,674	9,114	913	955	970	13,457	12,753	1,282	1,277	10,000 à 12,500
1,920	31,428	29,905	2,353	3,969	2,250	36,623	34,254	3,058	4,166	12,500 à 15,000
2,620	48,936	46,157	3,284	7,052	2,490	46,342	43,390	3,362	5,958	15,000 à 17,500
4,070	86,414	81,114	5,449	12,414	4,360	93,437	87,245	6,078	13,519	17,500 à 20,000
3,440	81,781	76,235	4,604	12,515	3,950	94,089	87,016	5,618	13,560	20,000 à 22,500
2,580	67,111	62,149	3,591	10,634	4,170	108,832	100,272	5,927	15,802	22,500 à 25,000
2,380	67,844	63,380	3,577	11,212	7,180	205,735	187,104	10,323	32,205	25,000 à 27,000
11,900	398,388	367,212	18,017	70,228	20,320	670,653	608,940	31,143	112,073	27,000 à 30,000
23,490	877,955	802,653	39,496	165,716	30,270	1,125,146	1,011,713	48,209	202,633	30,000 à 35,000
13,240	560,002	511,433	22,067	117,303	13,130	555,570	498,450	21,830	110,643	35,000 à 40,000
6,570	311,158	281,388	11,453	68,751	10,550	499,646	448,318	16,711	105,360	40,000 à 45,000
11,660	713,818	635,250	21,260	175,807	23,310	1,469,493	1,290,937	40,986	344,915	45,000 à 50,000
370	42,596	38,456	750	14,098	920	132,394	119,610	1,899	39,354	50,000 à 100,000
86,860	3,316,118	3,022,715	139,023	671,830	126,380	5,076,604	4,554,575	199,586	1,002,740	100,000 et plus
										Total
1,120	2,924	3,021	1,313		2,320	5,470	5,299	2,687		Toutes les déclarations
1,010	7,978	7,709	1,142	257	3,290	24,185	23,135	4,370	330	Moins de \$ 5,000
1,930	23,410	22,298	2,465	1,873	2,800	34,858	31,353	3,893	2,220	5,000 à 10,000
4,530	80,363	76,062	5,637	11,021	4,740	82,965	77,645	6,421	10,124	10,000 à 15,000
7,510	168,196	157,349	10,054	24,929	8,310	187,526	174,261	11,696	27,079	15,000 à 20,000
4,970	134,955	125,529	7,169	21,846	11,360	314,567	287,377	16,250	48,007	20,000 à 25,000
11,900	398,388	367,212	18,017	70,228	20,320	670,653	608,940	31,143	112,073	25,000 à 30,000
23,490	877,955	802,653	39,496	165,716	30,270	1,125,146	1,011,713	48,209	202,633	30,000 à 35,000
13,240	560,002	511,433	22,067	117,303	13,130	555,570	498,450	21,830	110,643	35,000 à 40,000
6,570	311,158	281,388	11,453	68,751	10,550	499,646	448,318	16,711	105,360	40,000 à 45,000
11,660	713,818	635,250	21,260	175,807	23,310	1,469,493	1,290,937	40,986	344,915	45,000 à 50,000
370	42,596	38,456	750	14,098	920	132,394	119,610	1,899	39,354	50,000 à 100,000
88,280	3,321,743	3,028,361	140,823	671,830	131,320	5,102,473	4,577,038	206,094	1,002,740	100,000 et plus
										Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Provincial Crown corporation employees <i>Employés des sociétés de la couronne provinciale</i>					Unclassified employees <i>Employés non classés</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	2,540	21,982	21,573	3,233	517	55,500	444,105	438,393	61,669	16,311
10,000 to 12,500	2,680	29,829	29,009	3,642	1,833	43,440	489,630	475,623	52,936	38,616
12,500 to 15,000	2,470	34,445	32,237	3,210	3,507	37,610	516,651	495,239	48,877	48,872
15,000 to 17,500	1,780	29,034	27,644	2,276	3,731	41,800	676,179	647,382	56,280	76,983
17,500 to 20,000	1,750	32,455	29,879	2,552	3,974	36,560	684,556	649,552	51,340	82,976
20,000 to 22,500	2,940	62,601	58,860	4,204	8,945	35,630	758,475	723,167	50,846	102,266
22,500 to 25,000	4,030	95,086	88,762	5,476	14,964	29,870	707,713	671,776	43,334	101,376
25,000 to 27,000	4,830	126,206	115,077	6,704	20,488	26,970	701,732	661,307	40,315	102,734
27,000 to 30,000	10,640	303,857	278,710	15,429	47,370	31,670	900,202	842,711	47,572	135,465
30,000 to 35,000	16,790	546,685	501,628	25,414	91,511	37,020	1,194,769	1,102,040	57,627	193,621
35,000 to 40,000	15,460	581,878	531,179	24,369	106,634	26,360	984,052	901,593	40,944	179,610
40,000 to 45,000	16,220	690,205	630,929	26,592	144,672	19,900	844,810	775,210	33,143	166,632
45,000 to 50,000	15,670	743,003	676,740	25,759	165,832	12,740	602,809	548,193	19,732	126,889
50,000 to 100,000	50,600	3,219,019	2,911,942	89,479	786,790	33,080	2,107,571	1,880,685	55,495	498,245
100,000 and over	1,390	175,314	156,677	2,955	50,634	4,380	846,844	752,252	8,839	280,013
Total	149,800	6,691,600	6,090,846	241,293	1,451,402	472,540	12,460,099	11,565,122	668,950	2,150,608
All returns										
Under \$5,000	2,460	5,741	5,940	2,857	517	119,550	274,993	282,817	135,123	365
5,000 to 10,000	4,520	35,562	34,528	5,912	517	111,690	816,864	787,533	136,099	15,945
10,000 to 15,000	5,350	66,953	63,883	7,319	5,340	91,170	1,126,106	1,062,224	120,739	87,488
15,000 to 20,000	3,530	61,489	57,523	4,827	7,705	81,350	1,411,402	1,316,088	112,580	159,958
20,000 to 25,000	6,970	157,687	147,622	9,680	23,909	67,040	1,499,971	1,403,197	96,587	203,642
25,000 to 30,000	15,470	430,094	393,787	22,134	67,858	59,680	1,630,039	1,508,134	90,015	238,198
30,000 to 35,000	16,790	546,685	501,628	25,414	91,511	38,160	1,231,519	1,107,227	59,578	193,621
35,000 to 40,000	15,460	581,878	531,179	24,369	106,634	26,890	1,003,660	902,817	41,717	179,610
40,000 to 45,000	16,220	690,205	630,929	26,592	144,672	20,200	857,646	775,274	33,476	166,632
45,000 to 50,000	15,670	743,003	676,740	25,759	165,832	12,820	607,168	548,770	19,849	126,889
50,000 to 100,000	50,870	3,236,139	2,913,989	90,069	786,790	33,290	2,119,047	1,888,632	55,776	498,245
100,000 and over	1,390	175,314	156,677	2,955	50,634	4,390	849,511	752,691	8,851	280,013
Total	154,710	6,730,749	6,114,424	247,889	1,451,402	666,230	13,427,925	12,335,405	910,389	2,150,608
	Total employees <i>Total, employés</i>					Total farmers <i>Total, agriculteurs</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	623,930	5,165,370	5,091,776	711,287	196,035	21,740	174,483	171,641	24,959	4,258
10,000 to 12,500	515,560	5,804,903	5,649,384	625,202	464,757	14,710	166,070	156,117	20,155	7,720
12,500 to 15,000	533,700	7,338,507	7,072,345	688,965	729,918	15,780	216,832	205,371	24,979	13,111
15,000 to 17,500	557,180	9,046,114	8,672,285	738,437	1,054,415	14,060	228,090	213,763	23,253	16,640
17,500 to 20,000	567,120	10,641,506	10,139,237	775,814	1,367,950	12,630	236,897	218,838	21,722	21,418
20,000 to 22,500	584,000	12,420,506	11,784,168	816,016	1,714,262	11,430	242,105	223,098	18,998	27,543
22,500 to 25,000	581,050	13,794,385	13,006,935	822,432	2,008,364	9,970	236,387	217,148	16,950	28,641
25,000 to 27,000	478,990	12,448,024	11,685,881	696,058	1,863,774	6,790	175,846	161,607	12,297	21,660
27,000 to 30,000	690,470	19,640,507	18,355,685	1,025,455	3,038,532	9,400	267,658	240,718	16,474	36,155
30,000 to 35,000	1,009,940	32,731,676	30,362,818	1,552,899	5,498,237	9,850	319,320	284,979	16,825	50,058
35,000 to 40,000	866,200	32,407,333	29,754,015	1,371,802	6,024,304	7,670	286,427	253,315	13,963	48,293
40,000 to 45,000	686,600	29,094,443	26,612,409	1,113,106	5,896,743	5,260	225,276	192,452	9,215	41,071
45,000 to 50,000	539,970	25,588,466	23,360,040	893,113	5,533,341	3,790	179,886	157,649	6,671	37,004
50,000 to 100,000	1,368,390	86,074,413	77,067,811	2,378,175	20,957,960	9,980	635,537	534,805	18,819	143,067
100,000 and over	123,440	23,276,085	20,980,874	258,164	8,126,104	1,500	238,301	151,029	3,283	53,020
Total	9,726,530	325,472,237	299,595,662	14,466,924	64,474,695	154,560	3,829,114	3,382,530	248,561	549,661
All returns										
Under \$5,000	1,007,270	2,667,853	2,686,379	1,140,374	1,706	38,350	-58,547	62,137	48,815	206
5,000 to 10,000	1,160,240	8,659,207	8,453,468	1,416,653	194,330	53,830	397,958	385,683	70,271	4,052
10,000 to 15,000	1,125,500	14,037,146	13,460,288	1,462,200	1,194,675	46,060	572,792	539,192	77,670	20,831
15,000 to 20,000	1,138,280	19,924,351	18,930,212	1,540,544	2,422,364	29,350	509,116	469,171	51,369	38,058
20,000 to 25,000	1,170,930	26,344,649	24,831,584	1,648,903	3,722,626	22,010	491,965	447,689	37,266	56,184
25,000 to 30,000	1,173,350	32,193,988	30,061,325	1,728,755	4,902,305	16,420	449,524	404,977	29,303	57,815
30,000 to 35,000	1,013,640	32,851,706	30,388,465	1,559,413	5,498,237	9,980	323,721	286,974	17,181	50,058
35,000 to 40,000	868,380	32,489,923	29,765,833	1,375,126	6,024,304	7,800	291,934	254,294	14,148	48,293
40,000 to 45,000	687,970	29,152,698	26,621,255	1,114,921	5,896,743	5,350	229,289	192,832	9,326	41,071
45,000 to 50,000	541,070	25,640,521	23,362,104	894,815	5,533,341	3,900	185,134	158,617	6,853	37,004
50,000 to 100,000	1,370,540	86,209,364	77,088,379	2,381,515	20,957,960	10,140	644,931	536,459	19,107	143,067
100,000 and over	123,930	23,363,289	20,995,852	259,076	8,126,104	1,580	248,295	151,577	3,403	53,020
Total	11,381,090	333,534,696	306,645,146	16,522,296	64,474,695	244,750	4,285,572	3,889,602	384,711	549,661

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Total fishermen Total, pêcheurs					Self-employed accountants Comptables indépendants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
2,260	18,840	18,065	2,519	763	360	3,118	2,905	405	100	Moins de \$10,000
2,220	25,278	23,912	2,657	2,025	280	2,965	2,821	334	190	10,000 à 12,500
2,970	40,842	38,161	3,797	3,793	80	1,131	973	125	43	12,500 à 15,000
2,770	45,069	42,683	3,671	5,337	310	5,098	4,788	406	589	15,000 à 17,500
2,190	40,995	38,423	2,971	5,563	340	5,244	5,549	537	602	17,500 à 20,000
1,990	41,969	39,833	2,867	5,979	560	11,699	10,585	942	1,188	20,000 à 22,500
1,320	31,155	29,880	2,053	4,678	310	7,530	5,948	547	651	22,500 à 25,000
1,200	31,251	29,672	1,777	5,160	370	9,628	8,717	658	1,167	25,000 à 27,000
1,780	50,759	47,676	2,682	7,970	290	8,287	8,435	472	1,477	27,000 à 30,000
2,300	73,880	70,320	3,521	13,146	690	21,982	21,058	1,242	3,468	30,000 à 35,000
1,250	46,520	43,807	2,080	8,485	490	18,446	14,961	903	2,711	35,000 à 40,000
930	38,945	36,791	1,890	7,346	670	27,952	22,687	1,159	4,197	40,000 à 45,000
850	39,758	36,473	1,364	8,586	580	27,932	23,363	1,002	5,040	45,000 à 50,000
1,880	119,883	109,567	3,398	31,187	4,460	319,404	264,214	9,374	70,351	50,000 à 100,000
100	13,125	12,624	261	4,915	3,030	508,589	438,788	8,359	155,825	100,000 et plus
26,000	658,269	617,889	37,508	114,932	12,800	980,006	835,792	26,464	247,599	Total
										Toutes les déclarations
2,690	949	5,580	3,190	2	720	4,279	1,235	881	13	Moins de \$ 5,000
4,590	35,168	33,365	5,834	761	890	6,618	5,592	1,011	87	5,000 à 10,000
5,980	75,026	69,743	7,957	5,818	510	5,845	5,189	735	233	10,000 à 15,000
5,030	87,170	81,971	6,808	10,900	710	12,463	10,851	1,048	1,191	15,000 à 20,000
3,430	75,980	70,525	5,107	10,657	880	19,519	16,547	1,504	1,838	20,000 à 25,000
3,080	84,852	78,020	4,578	13,131	760	20,786	17,891	1,267	2,645	25,000 à 30,000
2,300	73,880	70,320	3,521	13,146	690	22,081	21,108	1,247	3,468	30,000 à 35,000
1,260	46,632	43,826	2,084	8,485	490	18,525	15,026	905	2,711	35,000 à 40,000
930	38,945	36,791	1,890	7,346	670	28,166	22,780	1,166	4,197	40,000 à 45,000
850	39,758	36,473	1,364	8,586	610	29,350	23,568	1,037	5,040	45,000 à 50,000
1,890	120,131	109,592	3,402	31,187	4,630	333,166	264,446	9,594	70,351	50,000 à 100,000
100	13,125	12,624	261	4,915	3,040	509,262	439,239	8,473	155,825	100,000 et plus
32,110	691,616	648,829	45,996	114,932	14,590	1,001,503	843,473	28,870	247,599	Total
Self-employed medical doctors and surgeons Médecins et chirurgiens indépendants					Self-employed dentists Dentistes indépendants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
20	32	102	18	7	70	578	574	82	17	Moins de \$10,000
100	1,111	913	117	47	90	957	817	100	45	10,000 à 12,500
80	1,118	824	102	39	150	2,141	1,914	249	106	12,500 à 15,000
50	854	818	63	115	10	223	223	22	17	15,000 à 17,500
200	3,675	3,422	217	539	60	1,034	862	67	132	17,500 à 20,000
80	1,683	1,582	103	229	120	2,509	2,162	189	239	20,000 à 22,500
170	4,130	3,649	266	479	30	785	771	43	135	22,500 à 25,000
260	6,798	7,078	473	1,255	60	1,502	1,385	100	211	25,000 à 27,000
300	8,493	7,635	421	1,288	90	2,509	2,233	132	392	27,000 à 30,000
730	23,606	21,235	1,073	3,670	210	6,635	6,002	351	918	30,000 à 35,000
920	34,246	29,318	1,475	5,271	170	6,484	5,185	249	941	35,000 à 40,000
570	24,531	20,657	1,005	4,040	420	18,065	16,382	621	3,407	40,000 à 45,000
1,150	54,216	45,904	2,096	10,036	380	18,002	14,261	674	2,914	45,000 à 50,000
12,060	927,386	785,117	22,422	214,912	3,030	227,997	187,998	5,165	52,588	50,000 à 100,000
24,480	4,293,016	3,801,405	55,384	1,416,905	3,660	667,081	576,375	8,224	222,932	100,000 et plus
41,160	5,384,894	4,729,659	85,237	1,658,831	8,530	956,502	817,143	16,270	284,995	Total
										Toutes les déclarations
180	-6,554	301	192	6	50	-2,038	29	52		Moins de \$ 5,000
70	531	426	89	1	160	1,213	1,117	188	17	5,000 à 10,000
270	3,350	2,484	384	86	250	3,331	2,911	385	151	10,000 à 15,000
300	5,379	4,623	354	654	90	1,644	1,202	116	149	15,000 à 20,000
260	5,996	5,285	379	708	170	3,681	2,994	261	375	20,000 à 25,000
570	15,546	14,713	907	2,543	140	4,040	3,617	233	603	25,000 à 30,000
740	23,993	21,371	1,107	3,670	210	6,635	6,002	351	918	30,000 à 35,000
920	34,324	29,328	1,478	5,271	170	6,484	5,185	249	941	35,000 à 40,000
580	24,966	20,680	1,018	4,040	420	18,065	16,382	621	3,407	40,000 à 45,000
1,260	59,269	46,477	2,232	10,036	400	18,667	14,569	689	2,914	45,000 à 50,000
12,090	930,176	785,623	22,489	214,912	3,060	229,828	188,119	5,196	52,588	50,000 à 100,000
24,550	4,302,525	3,801,888	55,536	1,416,905	3,660	667,391	576,375	8,225	222,932	100,000 et plus
41,790	5,399,501	4,733,199	86,164	1,658,831	8,770	958,940	818,503	16,567	284,995	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

1991 Taxation year (all money) <i>Année fiscale (monnaie)</i>	Self-employed lawyers and notaries <i>Avocats et notaires indépendants</i>					Self-employed engineers and architects <i>Ingénieurs et architectes indépendants</i>					
	Total income class <i>Revenu total</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total imposable</i>	Taxable income assess. <i>Revenu imposable</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total imposable</i>	Taxable income assess. <i>Revenu imposable</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns			\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	410	2,973	2,866	325	204	630	5,201	5,071	702	190	
10,000 to 12,500	230	2,528	2,272	248	174	40	461	381	48	16	
12,500 to 15,000	480	6,516	6,013	622	528	300	4,205	3,859	429	321	
15,000 to 17,500	300	4,923	4,227	402	373	160	2,388	2,235	209	183	
17,500 to 20,000	390	7,210	6,032	523	607	210	3,924	3,053	374	193	
20,000 to 22,500	700	15,038	13,422	1,085	1,690	170	3,583	3,413	244	475	
22,500 to 25,000	620	14,678	13,032	1,023	1,617	180	4,404	3,582	239	561	
25,000 to 27,000	320	8,311	6,719	470	905	100	2,677	2,570	146	368	
27,000 to 30,000	620	17,629	15,918	995	2,227	260	7,355	6,541	362	1,086	
30,000 to 35,000	1,220	39,554	34,744	1,864	5,926	590	19,388	17,550	860	3,191	
35,000 to 40,000	1,020	38,417	33,566	1,692	6,364	410	15,289	12,972	665	2,479	
40,000 to 45,000	1,220	52,321	45,141	1,929	9,285	420	17,645	15,649	722	3,236	
45,000 to 50,000	900	42,677	37,465	1,431	8,398	300	13,991	11,956	513	2,279	
50,000 to 100,000	6,940	506,148	429,372	13,137	118,999	1,430	101,208	85,177	2,725	22,553	
100,000 and over	8,460	1,628,489	1,431,471	21,269	546,461	440	83,865	75,778	912	26,264	
Total	23,830	2,387,412	2,082,261	47,013	703,759	5,630	285,584	249,786	9,151	63,393	
All returns											
Under \$ 5,000	790	-8,089	1,607	843	65	140	-1,287	184	156		
5,000 to 10,000	770	5,700	4,581	800	140	990	7,935	7,524	1,236	190	
10,000 to 15,000	890	11,156	9,883	1,188	702	400	5,342	4,701	565	336	
15,000 to 20,000	720	12,607	10,500	974	980	370	6,503	5,385	604	375	
20,000 to 25,000	1,340	30,139	26,561	2,141	3,308	360	8,118	7,021	491	1,037	
25,000 to 30,000	960	26,561	23,010	1,520	3,132	360	10,061	9,119	510	1,454	
30,000 to 35,000	1,220	39,554	34,744	1,864	5,926	660	21,481	18,144	978	3,191	
35,000 to 40,000	1,040	39,059	33,662	1,720	6,364	410	15,327	12,976	666	2,479	
40,000 to 45,000	1,220	52,321	45,141	1,929	9,285	420	17,906	15,872	730	3,236	
45,000 to 50,000	920	43,792	37,535	1,461	8,398	300	13,991	11,956	513	2,279	
50,000 to 100,000	7,000	511,259	431,833	13,219	118,999	1,450	102,138	85,548	2,767	22,553	
100,000 and over	8,470	1,631,517	1,431,779	21,286	546,461	440	83,865	75,778	912	26,264	
Total	25,340	2,395,575	2,090,835	48,946	703,759	6,290	291,381	254,206	10,129	63,393	
	Self-employed entertainers, artists, etc. <i>Professionnels du spectacle, artistes, etc. indépendants</i>					Self-employed other professionals <i>Autres membres de professions libérales</i>					
	Number <i>Nombre</i>	Total income assess. <i>Revenu total imposable</i>	Taxable income assess. <i>Revenu imposable</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total imposable</i>	Taxable income assess. <i>Revenu imposable</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$	
Under \$10,000	1,990	16,426	15,509	2,233	494	6,870	55,304	53,837	7,716	1,749	
10,000 to 12,500	1,500	17,155	15,782	1,797	1,226	5,750	65,177	61,017	7,150	4,432	
12,500 to 15,000	870	11,895	10,716	1,069	1,053	4,220	57,944	53,099	5,576	4,820	
15,000 to 17,500	1,300	21,110	19,537	1,813	2,231	4,940	80,405	74,169	6,935	7,977	
17,500 to 20,000	880	16,411	14,643	1,147	2,021	3,710	69,476	63,360	5,164	8,004	
20,000 to 22,500	670	14,039	13,223	885	2,071	3,960	83,800	76,332	5,571	10,664	
22,500 to 25,000	610	14,312	13,517	1,085	1,758	3,200	76,190	68,705	4,705	10,109	
25,000 to 27,000	410	10,675	9,368	703	1,293	2,910	75,444	68,399	4,418	10,515	
27,000 to 30,000	460	13,023	11,918	658	2,067	3,660	103,408	95,551	5,642	14,937	
30,000 to 35,000	480	15,593	13,894	718	2,474	5,270	169,623	148,501	7,961	26,134	
35,000 to 40,000	860	32,515	29,457	1,401	5,499	4,300	160,012	140,452	6,680	27,498	
40,000 to 45,000	310	13,135	11,886	607	2,136	3,930	166,851	144,145	6,308	30,518	
45,000 to 50,000	110	5,218	4,714	191	1,142	2,580	121,919	105,851	4,256	24,418	
50,000 to 100,000	830	55,327	47,912	1,481	12,279	11,590	788,079	668,656	20,366	184,766	
100,000 and over	130	37,802	35,906	493	13,818	4,470	833,963	732,057	10,388	282,776	
Total	11,410	294,636	267,983	16,280	51,563	71,360	2,907,597	2,554,133	108,836	649,316	
All returns											
Under \$ 5,000	5,800	10,733	11,963	6,830	6	6,560	-5,028	13,117	7,727	12	
5,000 to 10,000	5,150	37,467	33,882	6,153	488	15,450	112,208	106,932	18,407	1,736	
10,000 to 15,000	2,720	33,004	29,970	3,558	2,279	11,500	141,501	129,710	15,686	9,252	
15,000 to 20,000	2,210	38,079	34,523	3,015	4,252	9,240	159,523	142,869	13,173	15,981	
20,000 to 25,000	1,310	29,057	27,235	2,063	3,829	7,210	161,063	145,549	10,385	20,773	
25,000 to 30,000	870	23,777	21,296	1,366	3,360	6,690	182,383	165,694	10,405	25,451	
30,000 to 35,000	480	15,593	13,894	718	2,474	5,350	172,163	149,036	8,064	26,134	
35,000 to 40,000	860	32,515	29,457	1,401	5,499	4,300	160,244	140,488	6,689	27,498	
40,000 to 45,000	310	13,135	11,886	607	2,136	3,990	169,498	144,720	6,410	30,518	
45,000 to 50,000	130	5,931	5,427	357	1,142	2,580	122,011	105,851	4,260	24,418	
50,000 to 100,000	850	56,451	47,912	1,502	12,279	11,620	790,169	668,803	20,419	184,766	
100,000 and over	130	37,802	35,906	493	13,818	4,580	851,279	732,753	10,540	282,776	
TOTAL	20,810	333,543	303,353	28,062	51,563	89,080	3,017,013	2,645,521	132,166	649,316	

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Total self-employed professionals Total, membres de professions libérales indépendants					Total self-employed salespeople Total, vendeurs indépendants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
10,340	83,631	80,864	11,481	2,761	3,750	31,068	30,275	4,223	1,142	Moins de \$10,000
7,980	90,354	84,003	9,794	6,131	3,130	34,917	32,897	3,724	2,384	10,000 à 12,500
6,180	84,950	77,399	8,172	6,908	3,420	46,802	45,487	4,609	4,088	12,500 à 15,000
7,070	115,001	105,997	9,848	11,485	2,540	40,508	37,243	3,553	3,779	15,000 à 17,500
5,770	107,973	96,921	8,029	12,098	2,060	38,754	36,158	2,727	4,895	17,500 à 20,000
6,250	132,351	120,720	9,019	16,557	2,140	45,505	41,778	2,930	5,710	20,000 à 22,500
5,140	122,029	109,203	7,908	15,311	2,090	49,706	45,136	3,388	5,900	22,500 à 25,000
4,430	115,035	104,236	6,969	15,714	1,430	37,172	34,125	2,215	4,777	25,000 à 27,000
5,670	160,704	148,231	8,682	23,474	2,120	60,279	53,274	3,268	8,004	27,000 à 30,000
9,180	296,381	262,985	14,069	45,782	3,030	99,040	87,855	4,729	15,324	30,000 à 35,000
8,160	305,410	265,910	13,065	50,763	2,380	89,307	78,957	4,246	14,411	35,000 à 40,000
7,540	320,500	276,549	12,351	56,819	1,760	73,623	63,087	2,900	12,097	40,000 à 45,000
6,000	283,955	243,514	10,163	54,227	1,400	65,766	58,588	2,403	12,550	45,000 à 50,000
40,340	2,925,550	2,468,446	74,671	676,448	4,610	303,268	260,971	8,060	70,799	50,000 à 100,000
44,670	8,052,807	7,091,780	105,029	2,664,981	1,270	182,276	163,180	2,565	60,099	100,000 et plus
174,720	13,196,631	11,536,758	309,251	3,659,458	37,120	1,197,991	1,069,011	55,540	225,957	Total
										Toutes les déclarations
14,230	-16,542	28,437	16,682	103	10,630	11,690	19,749	12,453		Moins de \$ 5,000
23,480	171,673	160,054	27,883	2,658	8,840	65,529	60,811	10,804	1,142	5,000 à 10,000
16,520	203,529	184,848	22,501	13,039	7,660	94,817	87,072	10,120	6,472	10,000 à 15,000
13,640	236,197	209,952	19,284	23,582	4,810	82,827	75,531	6,715	8,674	15,000 à 20,000
11,530	257,572	231,191	17,224	31,868	4,230	95,231	86,926	6,320	11,609	20,000 à 25,000
10,370	283,153	255,340	16,207	39,188	3,580	98,321	87,399	5,590	12,781	25,000 à 30,000
9,350	301,501	264,299	14,330	45,782	3,210	104,501	89,435	5,026	15,324	30,000 à 35,000
8,190	306,478	266,122	13,109	50,763	2,460	92,069	78,957	4,362	14,411	35,000 à 40,000
7,620	324,057	277,462	12,483	56,819	1,910	79,829	64,780	3,251	12,097	40,000 à 45,000
6,190	293,011	245,384	10,550	54,227	1,400	65,861	58,598	2,406	12,550	45,000 à 50,000
40,690	2,953,186	2,472,284	75,186	676,448	4,620	303,717	261,048	8,069	70,799	50,000 à 100,000
44,870	8,083,642	7,093,717	105,466	2,664,981	1,270	183,039	163,180	2,568	60,099	100,000 et plus
206,680	13,397,456	11,689,090	350,903	3,659,458	54,610	1,277,432	1,133,487	77,684	225,957	Total
Forestry operators Exploitants forestiers					Manufacturers Fabricants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
260	2,148	1,904	288	45	1,560	12,775	12,322	1,732	422	Moins de \$10,000
270	3,113	3,025	340	240	1,040	11,694	10,840	1,183	908	10,000 à 12,500
330	4,601	4,285	431	424	1,450	19,484	18,266	2,057	1,394	12,500 à 15,000
260	4,206	4,206	372	384	710	11,449	11,088	994	1,126	15,000 à 17,500
460	8,900	8,217	787	842	1,210	22,701	20,936	1,700	2,788	17,500 à 20,000
330	7,140	6,594	679	656	790	16,880	15,698	1,402	1,913	20,000 à 22,500
240	5,774	5,521	345	953	680	16,210	14,967	1,071	2,220	22,500 à 25,000
250	6,611	6,507	429	547	620	16,238	15,275	1,051	2,284	25,000 à 27,000
380	10,954	10,166	682	1,370	720	20,381	18,924	1,098	3,148	27,000 à 30,000
170	5,229	4,692	213	805	650	20,535	18,729	1,166	3,094	30,000 à 35,000
440	16,357	15,358	809	2,563	760	28,604	24,942	1,444	4,568	35,000 à 40,000
70	2,939	2,393	114	385	410	17,517	14,541	610	2,974	40,000 à 45,000
200	9,316	8,277	386	1,504	200	9,259	8,228	301	2,044	45,000 à 50,000
230	15,989	14,294	333	4,323	580	34,618	31,660	951	8,651	50,000 à 100,000
80	10,231	7,294	124	2,416	50	8,133	7,805	78	3,204	100,000 et plus
3,980	113,510	102,734	6,332	17,459	11,430	266,479	244,220	16,839	40,738	Total
										Toutes les déclarations
850	976	1,217	912		4,120	-50	7,598	4,613	8	Moins de \$ 5,000
1,080	7,504	6,866	1,322	45	3,540	26,129	25,191	4,537	413	5,000 à 10,000
970	12,197	11,433	1,543	665	2,990	36,961	33,740	4,127	2,302	10,000 à 15,000
730	13,281	12,597	1,189	1,227	1,930	34,277	32,152	2,717	3,914	15,000 à 20,000
620	13,946	12,559	1,124	1,609	1,470	33,090	30,665	2,473	4,133	20,000 à 25,000
630	17,566	16,673	1,111	1,917	1,340	36,619	34,199	2,149	5,432	25,000 à 30,000
170	5,229	4,692	213	805	650	20,535	18,729	1,166	3,094	30,000 à 35,000
440	16,357	15,358	809	2,563	760	28,604	24,942	1,444	4,568	35,000 à 40,000
70	2,939	2,393	114	385	410	17,517	14,541	610	2,974	40,000 à 45,000
200	9,316	8,277	386	1,504	200	9,259	8,228	301	2,044	45,000 à 50,000
230	15,989	14,294	333	4,323	580	34,618	31,660	951	8,651	50,000 à 100,000
80	10,231	7,294	124	2,416	50	8,133	7,805	78	3,204	100,000 et plus
6,070	125,532	113,654	9,180	17,459	18,030	285,694	269,449	25,168	40,738	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Proprietors of construction businesses <i>Propriétaires d'entreprises de construction</i>					Public utility and transport operators <i>Exploitants de services publics et de transport</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt tot à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	9,000	75,432	73,551	10,300	2,823	8,820	70,574	69,435	9,984	2,178
10,000 to 12,500	7,370	81,883	78,435	9,465	5,421	4,570	51,090	49,120	5,746	3,459
12,500 to 15,000	6,370	88,036	82,529	9,024	7,304	4,300	58,775	55,212	6,049	4,748
15,000 to 17,500	6,920	111,314	104,348	10,471	10,655	4,040	65,574	59,703	5,852	6,193
17,500 to 20,000	6,920	129,066	120,530	10,672	14,820	3,130	57,954	54,417	4,665	6,544
20,000 to 22,500	6,420	136,876	128,014	9,865	17,966	2,960	62,662	56,408	4,503	7,483
22,500 to 25,000	4,230	100,402	93,087	6,833	13,409	2,810	67,046	62,169	4,596	8,645
25,000 to 27,000	2,540	66,054	62,007	4,301	9,455	1,940	50,570	46,864	3,208	7,053
27,000 to 30,000	3,750	106,382	100,713	6,131	16,643	2,130	60,234	54,343	3,285	8,619
30,000 to 35,000	4,890	157,530	144,222	7,785	26,488	2,650	85,048	76,632	4,143	13,851
35,000 to 40,000	3,420	127,616	114,330	5,676	23,468	1,920	71,973	64,426	3,161	12,972
40,000 to 45,000	1,600	67,205	59,449	2,752	12,842	1,200	50,938	45,185	1,750	10,246
45,000 to 50,000	1,200	56,818	50,640	2,009	12,286	850	40,713	37,464	1,224	8,764
50,000 to 100,000	2,610	163,546	139,233	4,324	38,636	1,870	122,338	107,249	3,075	30,537
100,000 and over	360	72,377	62,640	774	24,332	170	23,926	19,803	263	7,334
Total	67,600	1,540,537	1,413,730	100,382	236,547	43,340	939,413	858,430	61,504	138,625
All returns										
Under \$ 5,000	14,920	-25,770	26,961	17,390		12,740	-8,237	24,102	15,069	
5,000 to 10,000	19,750	149,129	141,938	25,598	2,823	18,670	137,732	132,108	23,686	2,178
10,000 to 15,000	17,090	210,145	196,546	25,236	12,725	11,570	141,609	133,790	17,457	8,207
15,000 to 20,000	14,130	245,124	228,615	21,800	25,475	7,320	126,160	116,151	10,898	12,737
20,000 to 25,000	10,720	238,680	221,101	16,836	31,375	5,840	131,167	119,012	9,175	16,128
25,000 to 30,000	6,330	173,698	163,530	10,569	26,098	4,200	114,236	102,086	6,807	15,671
30,000 to 35,000	4,890	157,564	144,222	7,786	26,488	2,650	85,048	76,632	4,143	13,851
35,000 to 40,000	3,470	129,386	116,099	5,740	23,468	1,920	71,973	64,426	3,161	12,972
40,000 to 45,000	1,600	67,205	59,449	2,752	12,842	1,200	50,979	45,185	1,751	10,246
45,000 to 50,000	1,200	56,868	50,641	2,011	12,286	850	40,713	37,464	1,224	8,764
50,000 to 100,000	2,620	163,951	139,271	4,330	38,636	1,870	122,338	107,249	3,075	30,537
100,000 and over	360	72,377	62,640	774	24,332	170	23,926	19,803	263	7,334
Total	97,080	1,638,356	1,551,014	140,822	236,547	69,000	1,037,643	978,006	96,710	138,625
	Wholesale traders <i>Commerçants de gros</i>					Retail traders <i>Commerçants de détail</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu im- posable établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	470	3,057	6,435	498	939	12,680	104,608	101,419	14,470	3,380
10,000 to 12,500	370	4,280	4,128	434	371	7,980	89,955	85,145	9,909	6,065
12,500 to 15,000	780	10,433	9,451	1,071	710	8,230	113,690	107,927	11,386	9,614
15,000 to 17,500	220	3,519	3,148	321	319	7,770	126,008	119,557	11,165	12,240
17,500 to 20,000	340	6,236	5,464	502	657	8,120	152,012	139,311	11,634	16,740
20,000 to 22,500	60	1,337	1,288	123	107	6,180	130,359	120,774	9,839	13,929
22,500 to 25,000	290	6,872	5,837	403	843	4,410	104,575	93,924	6,790	12,750
25,000 to 27,000	270	6,987	6,221	402	1,069	3,470	89,911	81,847	5,974	10,693
27,000 to 30,000	160	4,585	4,108	211	662	3,750	106,841	96,421	6,002	14,182
30,000 to 35,000	240	7,708	7,043	447	1,179	5,810	187,400	169,337	9,520	27,969
35,000 to 40,000	150	5,814	5,008	215	992	3,910	146,235	130,625	6,579	25,241
40,000 to 45,000	230	9,406	7,208	459	1,186	2,590	109,994	95,792	4,463	19,761
45,000 to 50,000	100	4,654	4,359	150	1,023	2,080	98,512	89,045	3,330	19,429
50,000 to 100,000	340	22,570	19,136	594	5,797	5,500	358,669	297,568	9,111	75,590
100,000 and over	40	14,233	12,723	132	4,380	990	166,099	135,067	1,920	39,441
Total	4,050	111,690	101,557	5,963	20,233	83,460	2,084,869	1,863,759	122,092	307,024
All returns										
Under \$ 5,000	1,820	-2,025	6,441	2,121	826	34,700	-77,893	47,115	41,303	12
5,000 to 10,000	1,140	8,057	7,464	1,366	113	27,680	206,061	195,139	35,092	3,369
10,000 to 15,000	1,300	16,553	15,355	1,849	1,080	19,230	240,066	222,970	27,110	15,679
15,000 to 20,000	560	9,755	8,612	823	976	16,270	284,581	262,675	23,500	28,980
20,000 to 25,000	350	8,209	7,125	526	950	11,020	244,471	219,572	17,537	26,679
25,000 to 30,000	430	11,572	10,329	613	1,731	7,310	199,277	179,285	12,165	24,875
30,000 to 35,000	240	7,708	7,043	447	1,179	5,810	187,551	169,386	9,529	27,969
35,000 to 40,000	150	5,814	5,008	215	992	3,910	146,235	130,625	6,579	25,241
40,000 to 45,000	230	9,406	7,208	459	1,186	2,590	109,994	95,792	4,463	19,761
45,000 to 50,000	100	4,849	4,367	155	1,023	2,160	102,177	90,744	3,411	19,429
50,000 to 100,000	350	23,447	19,275	616	5,797	5,670	369,623	298,715	9,320	75,590
100,000 and over	40	14,233	12,723	132	4,380	990	166,099	135,067	1,920	39,441
Total	6,720	117,577	110,950	9,322	20,233	137,340	2,178,240	2,047,083	191,929	307,024

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Insurance agency operators Courtiers d'assurance					Real estate agency operators Courtiers en valeurs immobilières					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
180	\$ 1,392	\$ 1,375	\$ 193	\$ 52	260	\$ 2,127	\$ 2,127	\$ 294	\$ 70	<i>Déclarations imposables</i>
330	3,625	3,405	387	273	100	1,126	1,007	158	13	<i>Moins de \$10,000</i>
120	1,669	1,652	185	138	110	1,484	1,144	125	107	10,000 à 12,500
70	1,150	1,133	89	157	210	3,279	3,074	314	326	12,500 à 15,000
120	2,271	1,888	164	246	260	4,803	4,492	393	411	15,000 à 17,500
120	2,598	2,585	175	441						17,500 à 20,000
60	1,554	1,554	77	295						20,000 à 22,500
170	4,520	3,558	304	437	60	1,500	1,500	78	280	22,500 à 25,000
220	6,054	5,691	345	985	50	1,346	1,197	63	219	25,000 à 27,000
540	17,788	16,286	915	3,054	200	6,459	5,816	264	1,155	27,000 à 30,000
100	3,642	3,034	147	614	100	3,991	3,172	139	600	30,000 à 35,000
90	3,878	3,559	185	804	150	6,664	6,166	310	1,345	35,000 à 40,000
140	6,767	6,593	186	1,822	170	8,052	7,565	249	1,995	40,000 à 45,000
360	24,093	21,020	740	5,727	430	29,731	23,223	605	6,553	45,000 à 50,000
50	9,337	8,459	81	2,789	190	50,782	43,480	430	17,944	50,000 à 100,000
2,690	90,338	81,793	4,172	17,834	2,280	121,345	103,964	3,422	31,021	100,000 et plus
										<i>Total</i>
180	-268	552	200		600	-28,441	560	886		<i>Toutes les déclarations</i>
200	1,620	1,509	232	52	380	2,899	2,823	458	70	<i>Moins de \$5,000</i>
560	6,405	6,168	805	411	270	3,430	2,939	424	120	5,000 à 10,000
200	3,484	3,079	261	403	480	8,368	7,661	728	737	10,000 à 15,000
190	4,152	4,139	252	736						15,000 à 20,000
400	10,574	9,249	648	1,422	110	2,846	2,697	141	499	20,000 à 25,000
540	17,788	16,286	915	3,054	200	6,459	5,816	264	1,155	25,000 à 30,000
100	3,642	3,034	147	614	100	3,991	3,172	139	600	30,000 à 35,000
90	3,878	3,559	185	804	150	6,664	6,166	310	1,345	35,000 à 40,000
140	6,767	6,593	186	1,822	170	8,052	7,565	249	1,995	40,000 à 45,000
360	24,093	21,020	740	5,727	430	29,731	23,223	605	6,553	45,000 à 50,000
50	9,337	8,459	81	2,789	190	51,048	43,480	431	17,944	50,000 à 100,000
3,010	91,471	83,647	4,652	17,834	3,080	95,048	106,102	4,635	31,021	100,000 et plus
										<i>Total</i>
Proprietors of other financial businesses Propriétaires d'autres entreprises financières					Recreational services operators Exploitants de services récréatifs					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
200	\$ 1,175	\$ 1,533	\$ 179	\$ 93	620	\$ 4,744	\$ 5,058	\$ 694	\$ 234	<i>Déclarations imposables</i>
50	480	467	48	26	650	7,349	6,926	760	555	<i>Moins de \$10,000</i>
390	5,416	4,596	528	333	390	5,357	5,171	563	440	10,000 à 12,500
210	3,519	3,377	390	234	290	4,712	4,613	374	476	12,500 à 15,000
110	1,889	1,807	135	267	470	8,743	7,895	637	997	15,000 à 17,500
250	5,275	4,770	433	636	420	9,013	7,684	527	944	17,500 à 20,000
20	444	368	23	41	130	3,110	2,752	275	250	20,000 à 22,500
180	4,740	4,562	293	770	80	2,227	1,950	114	227	22,500 à 25,000
100	2,933	2,684	185	379	570	15,975	15,042	896	2,562	25,000 à 27,000
190	6,183	5,975	239	1,295	350	11,391	10,927	556	1,964	27,000 à 30,000
90	3,387	3,168	218	496	270	9,976	7,916	386	1,478	30,000 à 35,000
80	3,611	2,573	148	409	240	10,020	7,828	342	1,550	35,000 à 40,000
120	5,806	4,460	222	956	30	1,336	1,132	44	209	40,000 à 45,000
290	19,043	16,112	632	4,356	320	20,127	17,028	462	4,886	45,000 à 50,000
140	42,158	35,876	397	14,645	210	47,521	40,084	916	14,308	50,000 à 100,000
2,410	106,059	92,330	4,072	24,937	5,030	161,604	142,007	7,546	31,079	100,000 et plus
										<i>Total</i>
680	-33,254	928	929	26	1,090	-7,774	2,004	1,270	61	<i>Toutes les déclarations</i>
540	4,066	3,545	767	67	1,570	11,472	10,775	2,055	174	<i>Moins de \$5,000</i>
440	5,907	5,065	578	359	1,100	13,424	12,748	1,449	995	5,000 à 10,000
320	5,408	5,183	525	502	780	13,818	12,814	1,065	1,473	10,000 à 15,000
260	5,719	5,138	457	677	550	12,123	10,436	802	1,194	15,000 à 20,000
290	7,672	7,247	478	1,149	670	18,657	17,447	1,035	2,789	20,000 à 25,000
190	6,183	5,975	239	1,295	350	11,391	10,927	556	1,964	25,000 à 30,000
90	3,387	3,168	218	496	280	10,088	7,936	389	1,478	30,000 à 35,000
80	3,611	2,573	148	409	240	10,020	7,828	342	1,550	35,000 à 40,000
120	5,806	4,460	222	956	30	1,336	1,132	44	209	40,000 à 45,000
290	19,202	16,112	637	4,356	320	20,127	17,028	462	4,886	45,000 à 50,000
140	42,643	35,876	399	14,645	230	51,204	42,941	960	14,308	50,000 à 100,000
3,440	76,352	95,272	5,597	24,937	7,200	165,886	154,015	10,428	31,079	100,000 et plus
										<i>Total</i>

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Taxation year (all money figures in thousands of dollars)	Business services operators					Other services operators					
	Exploitants de services commerciaux					Exploitants d'autres services					
	Total income class	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
Taxable returns			\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	2,680	22,440	21,623	3,042	791	30,900	253,603	246,799	34,897	8,646	
10,000 to 12,500	2,630	29,434	27,051	3,080	2,155	17,400	195,419	184,466	21,478	13,247	
12,500 to 15,000	1,940	26,473	24,289	2,489	2,528	16,520	226,749	214,046	22,792	18,444	
15,000 to 17,500	2,530	40,487	36,183	3,443	3,933	12,790	207,331	193,286	18,331	20,027	
17,500 to 20,000	1,090	20,221	17,968	1,373	2,540	10,520	195,157	183,015	15,430	21,881	
20,000 to 22,500	1,040	22,067	19,975	1,461	2,811	8,920	188,602	173,949	13,764	22,567	
22,500 to 25,000	1,300	30,585	26,963	1,689	4,338	7,070	167,616	157,362	11,581	21,177	
25,000 to 27,000	500	12,819	11,723	664	2,033	5,110	132,990	123,683	8,540	17,472	
27,000 to 30,000	810	23,004	21,096	1,407	3,161	6,410	181,637	164,334	9,479	26,546	
30,000 to 35,000	1,240	40,289	36,362	1,831	6,829	8,670	281,082	251,012	14,162	42,278	
35,000 to 40,000	930	34,693	29,602	1,476	5,860	5,490	203,652	184,661	8,639	36,341	
40,000 to 45,000	540	22,952	21,465	898	4,935	3,900	164,183	144,719	6,108	29,560	
45,000 to 50,000	290	14,012	13,018	536	3,119	2,740	129,914	112,700	4,422	24,726	
50,000 to 100,000	1,100	72,782	55,268	1,903	15,011	7,140	468,541	382,253	11,768	96,790	
100,000 and over	170	44,156	35,064	754	13,009	1,580	333,863	286,858	3,781	109,870	
Total	18,770	456,415	397,650	26,046	73,055	145,150	3,330,339	3,003,143	205,174	509,571	
All returns											
Under \$ 5,000	4,690	4,079	9,626	5,277		68,600	-16,963	128,593	78,535	90	
5,000 to 10,000	5,580	41,808	39,137	6,548	791	64,740	481,054	458,650	79,974	8,556	
10,000 to 15,000	5,440	66,017	59,841	7,269	4,683	40,220	495,602	462,137	56,713	31,691	
15,000 to 20,000	3,710	62,247	55,440	5,037	6,473	23,990	413,886	385,207	35,410	41,909	
20,000 to 25,000	2,410	54,286	47,516	3,263	7,149	16,120	359,273	332,781	25,635	43,744	
25,000 to 30,000	1,310	35,882	32,828	2,076	5,195	11,730	320,610	290,592	18,313	44,018	
30,000 to 35,000	1,240	40,289	36,362	1,831	6,829	8,860	287,065	251,294	14,444	42,278	
35,000 to 40,000	930	34,693	29,602	1,476	5,860	5,510	204,376	184,733	8,672	36,341	
40,000 to 45,000	540	22,952	21,465	898	4,935	4,030	169,277	147,017	6,505	29,560	
45,000 to 50,000	290	14,012	13,018	536	3,119	2,740	129,960	112,739	4,424	24,726	
50,000 to 100,000	1,100	72,782	55,268	1,903	15,011	7,290	476,883	384,261	11,961	96,790	
100,000 and over	170	45,969	35,552	765	13,009	1,590	335,111	286,886	3,789	109,870	
Total	27,400	495,017	435,654	36,880	73,055	255,420	3,656,134	3,424,891	344,375	509,571	
	Other business proprietors Propriétaires d'autres entreprises					Total business proprietors Total, propriétaires d'entreprises					
	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$	
Under \$10,000	1,460	10,655	10,799	1,478	459	69,080	564,731	554,381	78,049	20,133	
10,000 to 12,500	1,180	13,396	12,932	1,518	905	43,930	492,845	466,948	54,507	33,638	
12,500 to 15,000	810	11,033	10,706	1,118	900	41,740	573,201	539,274	57,819	47,082	
15,000 to 17,500	710	11,237	11,156	1,023	1,177	36,720	593,787	554,872	53,140	57,249	
17,500 to 20,000	410	7,676	7,279	552	1,101	33,150	617,628	573,220	48,645	69,836	
20,000 to 22,500	440	9,434	8,365	700	1,062	27,940	592,244	546,103	43,472	70,514	
22,500 to 25,000	310	7,334	6,867	572	917	21,550	511,522	471,371	34,256	65,838	
25,000 to 27,000	400	10,159	9,243	565	1,538	15,580	405,326	374,941	25,923	53,859	
27,000 to 30,000	370	10,703	10,556	601	1,724	19,410	551,029	505,276	30,385	80,201	
30,000 to 35,000	610	19,307	18,418	924	3,453	26,190	845,950	765,450	42,165	133,413	
35,000 to 40,000	530	19,638	16,910	771	3,635	18,120	675,579	603,152	29,660	118,828	
40,000 to 45,000	250	10,664	9,848	337	2,530	11,370	479,971	420,726	18,475	88,526	
45,000 to 50,000	120	5,835	4,650	154	1,126	8,250	390,995	348,131	13,213	79,003	
50,000 to 100,000	530	35,470	32,635	1,070	9,376	21,290	1,387,517	1,156,681	35,568	306,235	
100,000 and over	110	28,695	25,203	169	10,288	4,110	851,511	720,357	9,819	263,960	
Total	8,220	211,238	195,567	11,552	40,192	398,410	9,533,836	8,600,883	575,097	1,488,315	
All returns											
Under \$ 5,000	3,210	-6,883	4,848	3,314	44	148,200	-202,504	260,543	171,820	1,067	
5,000 to 10,000	3,650	26,716	25,908	4,634	415	148,510	1,104,247	1,051,054	186,270	19,065	
10,000 to 15,000	2,420	29,548	28,535	3,535	1,805	103,600	1,277,865	1,191,266	148,095	80,721	
15,000 to 20,000	1,150	19,396	18,908	1,661	2,279	71,550	1,239,785	1,149,094	105,614	127,085	
20,000 to 25,000	760	16,815	15,232	1,276	1,979	50,320	1,121,930	1,025,276	79,356	136,352	
25,000 to 30,000	790	21,356	19,799	1,190	3,262	35,530	970,565	885,960	57,295	134,059	
30,000 to 35,000	610	19,307	18,418	924	3,453	26,390	852,119	765,782	42,457	133,413	
35,000 to 40,000	530	19,638	16,910	771	3,635	18,190	678,185	605,014	29,760	118,828	
40,000 to 45,000	250	10,664	9,848	337	2,530	11,490	485,106	423,023	18,873	88,526	
45,000 to 50,000	120	5,835	4,650	154	1,126	8,330	394,951	349,878	13,302	79,003	
50,000 to 100,000	530	35,470	32,635	1,070	9,376	21,640	1,408,254	1,160,013	36,004	306,235	
100,000 and over	110	29,291	25,203	169	10,288	4,140	859,600	723,730	9,884	263,960	
Total	14,100	227,153	220,893	19,033	40,192	647,870	10,190,104	9,590,632	898,730	1,488,315	

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Investors Investisseurs					Property owners Propriétaires d'immeubles					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	<i>Déclarations imposables</i>
66,430	531,723	529,594	72,350	21,954	15,990	129,118	127,701	18,084	4,747	Moins de \$10,000
72,490	816,096	803,432	102,334	42,975	12,830	144,547	139,452	16,629	8,798	10,000 à 12,500
72,240	995,821	980,672	110,691	73,209	11,690	160,157	153,739	16,159	12,669	12,500 à 15,000
73,610	1,193,790	1,170,863	119,218	105,333	10,050	163,155	158,992	15,283	15,625	15,000 à 17,500
71,900	1,348,338	1,323,557	120,976	136,934	9,390	175,706	165,811	14,346	17,867	17,500 à 20,000
64,860	1,374,517	1,335,202	113,668	148,507	7,910	168,653	156,642	12,093	18,043	20,000 à 22,500
55,280	1,313,263	1,273,901	97,323	152,072	8,870	210,248	196,204	13,620	23,187	22,500 à 25,000
41,360	1,074,059	1,036,742	72,298	136,928	5,250	136,101	125,821	8,377	16,073	25,000 à 27,000
49,960	1,422,449	1,376,056	88,906	182,526	7,990	227,332	208,437	12,396	28,394	27,000 à 30,000
73,750	2,387,475	2,285,828	134,170	338,949	8,610	278,819	258,402	14,628	38,908	30,000 à 35,000
55,950	2,090,103	1,964,984	102,871	332,737	7,050	261,434	235,945	10,955	41,967	35,000 à 40,000
41,440	1,758,956	1,643,604	76,519	307,105	5,010	211,869	181,452	7,938	32,934	40,000 à 45,000
30,150	1,427,668	1,294,392	58,969	249,803	3,740	176,973	151,556	6,419	30,680	45,000 à 50,000
117,950	8,009,253	6,723,992	230,305	1,541,946	13,160	877,738	751,154	22,620	178,419	50,000 à 100,000
56,790	12,721,345	9,376,478	154,706	2,983,053	5,040	989,351	839,523	14,446	281,819	100,000 et plus
944,150	38,464,857	33,119,299	1,655,304	6,754,030	132,560	4,311,199	3,850,831	203,990	750,129	Total
										<i>Toutes les déclarations</i>
235,430	260,209	314,820	265,492	1,150	30,790	-79,459	51,124	37,492	369	Moins de \$5,000
140,240	1,083,078	1,057,172	182,524	20,804	37,050	281,600	266,634	49,427	4,378	5,000 à 10,000
173,020	2,157,149	2,108,850	273,850	116,184	30,070	369,583	350,595	44,152	21,467	10,000 à 15,000
157,960	2,756,782	2,679,197	269,594	242,267	20,680	360,649	341,667	32,115	33,491	15,000 à 20,000
126,710	2,835,098	2,729,276	226,768	300,579	17,060	384,925	355,976	26,271	41,230	20,000 à 25,000
97,950	2,676,697	2,554,502	172,987	319,454	13,430	368,689	336,689	21,101	44,467	25,000 à 30,000
76,830	2,488,375	2,344,650	141,480	338,949	8,770	284,297	259,708	14,944	38,908	30,000 à 35,000
57,860	2,160,551	1,993,871	106,113	332,737	7,220	267,868	239,284	11,574	41,967	35,000 à 40,000
42,660	1,810,595	1,660,041	78,792	307,105	5,180	218,876	185,105	8,227	32,934	40,000 à 45,000
31,180	1,476,887	1,308,477	61,451	249,803	3,760	178,074	151,739	6,450	30,680	45,000 à 50,000
121,070	8,221,769	6,778,445	236,218	1,541,946	13,250	882,634	751,179	22,815	178,419	50,000 à 100,000
57,740	12,904,149	9,407,806	160,862	2,983,053	5,050	996,036	840,134	14,499	281,819	100,000 et plus
1,318,630	40,831,339	34,937,107	2,176,130	6,754,030	192,320	4,513,744	4,129,832	289,067	750,129	Total
Total investment Total, placements					Pensioners Retraités					
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	<i>Déclarations imposables</i>
82,420	660,842	657,295	90,435	26,701	63,940	535,928	534,201	78,984	16,772	Moins de \$10,000
85,320	960,643	942,885	118,962	51,773	160,930	1,816,075	1,808,050	267,848	50,944	10,000 à 12,500
83,920	1,155,978	1,134,411	126,850	85,878	154,420	2,120,771	2,099,869	276,887	110,476	12,500 à 15,000
83,660	1,356,944	1,329,855	134,501	120,958	148,540	2,411,956	2,381,998	290,333	163,144	15,000 à 17,500
81,290	1,524,044	1,489,368	135,322	154,801	140,570	2,631,294	2,582,470	285,176	221,273	17,500 à 20,000
72,770	1,543,170	1,491,844	125,761	166,551	120,630	2,556,294	2,494,697	249,896	254,129	20,000 à 22,500
64,140	1,523,511	1,470,105	110,943	175,258	94,440	2,242,994	2,176,447	196,760	254,572	22,500 à 25,000
46,620	1,210,160	1,162,563	80,676	153,001	67,490	1,753,034	1,699,959	140,558	216,856	25,000 à 27,000
57,950	1,649,781	1,584,493	101,301	210,921	88,450	2,514,525	2,430,692	182,548	339,450	27,000 à 30,000
82,360	2,666,294	2,544,229	148,798	377,857	102,840	3,324,303	3,179,851	212,461	517,123	30,000 à 35,000
63,000	2,351,537	2,200,929	113,826	374,704	66,010	2,465,274	2,343,314	136,873	443,380	35,000 à 40,000
46,450	1,970,824	1,825,056	84,457	340,039	47,350	2,003,603	1,897,618	99,284	398,042	40,000 à 45,000
33,890	1,604,641	1,445,948	65,388	280,482	32,130	1,521,012	1,434,084	68,399	325,106	45,000 à 50,000
131,110	8,886,992	7,475,147	252,925	1,720,365	60,620	3,774,035	3,458,417	133,434	901,607	50,000 à 100,000
61,830	13,710,697	10,216,000	169,152	3,264,872	3,850	553,755	486,809	10,216	168,758	100,000 et plus
1,076,720	42,776,057	36,970,130	1,859,295	7,504,160	1,352,210	32,224,856	31,008,477	2,629,658	4,381,631	Total
										<i>Toutes les déclarations</i>
266,220	180,750	365,945	302,984	1,519	342,170	1,242,583	1,219,605	541,533	15	Moins de \$5,000
177,290	1,364,677	1,323,806	231,951	25,182	683,880	5,118,784	5,067,881	1,153,432	16,757	5,000 à 10,000
203,090	2,526,732	2,459,445	318,002	137,651	486,470	5,963,582	5,867,398	937,482	161,420	10,000 à 15,000
178,640	3,117,431	3,020,863	301,709	275,759	318,810	5,544,279	5,409,683	662,551	384,417	15,000 à 20,000
143,770	3,220,024	3,085,252	253,039	341,809	219,990	4,906,642	4,752,346	462,915	508,700	20,000 à 25,000
111,390	3,045,386	2,891,190	194,088	363,921	157,780	4,317,864	4,161,229	329,411	556,306	25,000 à 30,000
85,600	2,772,672	2,604,358	156,425	377,857	103,240	3,337,204	3,186,591	213,640	517,123	30,000 à 35,000
65,080	2,428,420	2,233,155	117,687	374,704	66,170	2,470,875	2,343,534	137,178	443,380	35,000 à 40,000
47,840	2,029,471	1,845,145	87,019	340,039	47,490	2,009,480	1,902,858	100,011	398,042	40,000 à 45,000
34,940	1,654,931	1,460,216	67,901	280,482	32,190	1,524,060	1,436,321	68,859	325,106	45,000 à 50,000
134,320	9,104,403	7,529,623	259,033	1,720,365	60,740	3,780,548	3,460,615	134,022	901,607	50,000 à 100,000
62,790	13,900,185	10,247,940	175,361	3,264,872	3,860	554,166	487,218	10,330	168,758	100,000 et plus
1,510,960	45,345,083	39,066,940	2,465,197	7,504,160	2,522,780	40,770,068	39,295,280	4,751,365	4,381,631	Total

Note : Les pages 261 à 285 donnent la description des postes, les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 8 (concluded)

All Returns by Occupation and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Unclassified Non classés					Grand total Total global				
	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	192,040	1,573,375	1,552,788	209,627	72,101	1,069,490	8,808,267	8,691,287	1,211,563	340,666
10,000 to 12,500	127,790	1,440,608	1,402,150	151,054	121,676	961,560	10,831,694	10,566,347	1,253,902	741,047
12,500 to 15,000	108,910	1,489,791	1,441,241	140,206	150,175	951,030	13,067,674	12,653,557	1,332,285	1,151,429
15,000 to 17,500	93,520	1,514,479	1,458,781	126,586	171,398	946,070	15,351,948	14,797,476	1,383,322	1,604,406
17,500 to 20,000	66,720	1,247,538	1,198,633	91,660	160,848	911,490	17,086,631	16,373,267	1,372,066	2,018,680
20,000 to 22,500	51,710	1,098,039	1,043,368	73,309	148,144	878,870	18,672,182	17,785,609	1,342,268	2,409,388
22,500 to 25,000	37,280	880,664	831,467	56,236	119,284	816,980	19,392,351	18,357,692	1,250,927	2,677,846
25,000 to 27,000	18,830	486,432	459,863	29,377	68,650	641,360	16,662,281	15,712,847	995,849	2,403,451
27,000 to 30,000	16,890	477,860	448,897	26,327	70,513	892,140	25,373,102	23,814,942	1,397,123	3,815,219
30,000 to 35,000	13,560	436,887	404,972	22,205	70,551	1,259,260	40,793,731	37,963,459	2,017,672	6,721,491
35,000 to 40,000	7,180	266,840	250,635	12,539	49,923	1,039,970	38,894,226	35,794,033	1,698,055	7,133,091
40,000 to 45,000	5,200	220,721	200,420	8,436	45,113	812,450	34,427,906	31,525,109	1,350,114	6,885,796
45,000 to 50,000	4,240	202,289	184,865	7,325	43,019	630,500	29,876,770	27,269,292	1,068,038	6,373,318
50,000 to 100,000	14,360	968,737	822,230	25,899	224,655	1,652,580	105,075,931	93,354,075	2,930,949	25,032,324
100,000 and over	5,950	1,336,673	1,109,462	14,494	433,158	246,710	48,215,229	40,932,116	572,983	15,039,867
Total	764,180	13,640,933	12,809,771	995,282	1,949,211	13,710,450	442,529,923	405,591,109	21,177,115	84,348,019
All returns										
Under \$ 5,000	1,484,920	1,007,477	1,032,793	1,833,995	1,444	3,314,660	4,833,709	5,681,169	4,071,845	6,062
5,000 to 10,000	359,960	2,687,502	2,629,744	452,343	70,657	2,620,590	19,604,746	19,165,865	3,555,441	334,604
10,000 to 15,000	265,550	3,263,593	3,148,554	351,025	271,851	2,260,430	28,015,082	27,007,808	3,335,052	1,892,476
15,000 to 20,000	162,340	2,797,169	2,679,758	222,854	332,247	1,922,460	33,538,325	32,026,235	2,917,448	3,623,086
20,000 to 25,000	89,890	1,998,523	1,879,396	131,075	267,428	1,716,090	38,512,516	36,410,184	2,641,203	5,087,234
25,000 to 30,000	36,330	981,037	916,623	57,026	139,163	1,547,820	42,424,691	39,742,064	2,422,252	6,218,670
30,000 to 35,000	13,790	444,288	406,868	22,728	70,551	1,267,490	41,061,591	38,063,093	2,034,720	6,721,491
35,000 to 40,000	7,180	266,879	250,635	12,541	49,923	1,044,700	39,070,854	35,841,370	1,705,996	7,133,091
40,000 to 45,000	5,220	221,594	200,648	8,462	45,113	815,810	34,570,469	31,564,793	1,356,236	6,885,796
45,000 to 50,000	4,270	203,999	184,883	7,387	43,019	633,140	30,002,227	27,292,474	1,073,436	6,373,318
50,000 to 100,000	14,500	976,972	827,829	27,119	224,655	1,659,050	105,501,505	93,445,842	2,943,458	25,032,324
100,000 and over	6,070	1,353,366	1,119,471	17,010	433,158	248,590	48,558,708	40,995,309	583,361	15,039,867
Total	2,449,990	16,202,399	15,277,201	3,143,566	1,949,211	19,050,830	465,694,424	427,236,206	28,640,449	84,348,019

Note: See pages 260 to 284 for item descriptions; 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Basic Table 9

Distribution of Gross and Net Income by Province, Territory, and Income Type

1991 Taxation year (all money in thousands of dollars)

Income type	Newfoundland <i>Terre-Neuve</i>		Prince Edward Island <i>Île-du-Prince-Édouard</i>		Nova Scotia <i>Nouvelle-Écosse</i>	
	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business income	\$	\$	\$	\$	\$	\$
Forestry	3,822	-127	480	133	29,685	4,898
Manufacturing	1,340	538	4,749	706	19,928	4,469
Construction	49,671	5,530	31,736	4,196	204,882	36,476
Public utility, transport operator	49,388	8,720	18,493	4,129	131,365	27,544
Wholesale trade	3,622	629			37,810	1,376
Retail trade	378,862	11,072	93,758	7,285	751,160	27,780
Finance	6,948	2,712	4,065	2,106	6,861	2,492
Services	103,530	20,223	71,566	11,132	296,434	64,360
Unclassified	24,615	-4,856	13,316	621	84,687	-8,576
Total - All business types	621,798	44,441	238,162	30,309	1,562,810	160,818
Professional income	239,353	124,330	66,394	37,343	599,455	302,197
Commission income	17,789	6,601	4,119	2,217	19,842	12,758
Farm income	19,510	-187	194,249	14,230	187,596	10,104
Fishing income	230,538	52,040	82,734	26,455	572,169	194,852
Rental income	73,139	794	32,809	-100	264,240	16,852
Total - All types	1,202,128	228,019	618,468	110,455	3,206,113	697,581

Income type	New Brunswick <i>Nouveau-Brunswick</i>		Quebec <i>Québec</i>		Ontario	
	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business income	\$	\$	\$	\$	\$	\$
Forestry	35,765	4,373	93,881	6,803	37,656	6,715
Manufacturing	9,709	1,818	264,053	32,359	403,808	90,920
Construction	164,824	10,764	593,605	127,881	2,502,066	490,444
Public utility, transport operator	135,510	25,232	601,214	130,319	1,575,924	239,059
Wholesale trade	3,374	375	270,112	14,410	561,468	17,574
Retail trade	359,252	20,271	7,080,573	454,173	5,661,728	357,209
Finance	1,517	227	132,137	9,705	1,152,402	30,290
Services	249,036	43,537	4,004,279	729,086	5,136,058	1,035,868
Unclassified	55,853	-5,130	802,627	6,978	1,649,862	-488,096
Total - All business types	1,014,840	101,465	13,842,482	1,511,714	18,680,972	1,779,982
Professional income	350,073	176,839	6,345,646	2,705,159	13,332,147	6,008,464
Commission income	23,177	14,262	746,241	330,004	862,594	457,888
Farm income	179,865	10,427	3,505,708	342,456	4,945,032	226,294
Fishing income	121,750	27,507	125,479	23,187	17,154	4,159
Rental income	139,695	7,968	6,640,335	153,457	6,580,547	-751,107
Total - All types	1,829,401	338,468	31,205,891	5,065,978	44,418,446	7,725,680

Note: See pages 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Répartition du revenu brut et du revenu net par province, par territoire et par type de revenu

Année d'imposition 1991 (en milliers de dollars)

Manitoba		Saskatchewan		Alberta		British Columbia Colombie-Britannique		Type de revenu
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
\$	\$	\$	\$	\$	\$	\$	\$	Revenu d'entreprises
4,341	1,878	13,351	832	54,765	4,092	211,513	28,682	Sylviculture
9,372	4,102	3,820	1,230	64,932	13,538	168,429	32,405	Fabrication
196,066	44,700	165,085	40,921	519,319	136,624	1,483,479	319,876	Construction
191,527	32,483	122,659	28,004	557,368	100,924	690,791	134,229	Exploitants de services publics et de transport
28,557	5,061	151,173	3,295	74,141	2,498	83,276	5,825	Commerce de gros
589,623	36,696	510,576	34,892	747,803	71,607	1,686,585	120,381	Commerce de détail
68,833	4,695	37,461	9,420	67,914	7,699	78,093	8,593	Finance
665,190	95,556	531,782	97,862	1,083,203	310,961	1,546,400	398,278	Services
161,024	-11,129	170,548	11,372	398,815	5,037	575,213	-25,430	Non classés
1,914,533	214,043	1,706,454	227,828	3,568,260	652,980	6,523,779	1,022,839	Total - toutes entreprises
1,028,160	429,900	689,597	310,136	1,510,560	849,046	3,156,007	1,487,625	Revenu de professions libérales
51,786	31,422	57,233	31,612	199,881	110,849	384,776	223,557	Revenu de commissions
1,948,993	157,997	4,414,049	464,254	4,759,294	184,232	707,085	-33,187	Revenu d'agriculture
19,096	3,916	1,317	-201	185	-157	268,218	83,229	Revenu de pêche
288,120	24,605	235,255	50,390	730,597	70,805	1,859,710	135,336	Revenu de location
5,250,688	861,882	7,103,905	1,084,021	10,768,777	1,867,756	12,899,574	2,919,398	Total - Tous genres

Yukon Territory Territoire du Yukon		Northwest Territories Territoires du Nord-Ouest		Grand total Total global		Type de revenu
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
\$	\$	\$	\$	\$	\$	Revenu d'entreprises
304	76			485,561	58,354	Sylviculture
2,234	563	298	-19	952,904	182,008	Fabrication
7,054	2,165	10,904	2,554	5,929,262	1,222,059	Construction
1,798	-73	3,290	464	4,079,552	731,178	Exploitants de services publics et de transport
355	26			1,214,417	50,888	Commerce de gros
25,640	2,955	8,519	779	17,897,987	1,144,947	Commerce de détail
		357	262	1,597,132	81,887	Finance
22,550	4,015	9,237	2,763	13,732,004	2,816,422	Services
8,296	74	6,425	-2,832	3,985,853	-516,064	Non classés
68,231	9,801	39,030	3,971	49,874,672	5,771,681	Total - toutes entreprises
10,475	6,593	29,688	11,807	27,658,601	12,488,567	Revenu de professions libérales
195	109	386	260	2,368,276	1,221,608	Revenu de commissions
488	-5	623	-182	20,870,490	1,376,665	Revenu d'agriculture
943	263	3,557	466	1,443,177	415,750	Revenu de pêche
6,105	735	16,770	-901	16,916,890	-296,433	Revenu de location
86,436	17,495	90,053	15,421	119,132,107	20,977,838	Total - Tous genres

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 10

All Returns by Personal Amounts and Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	\$6,280 basic amount for single persons <i>Montant personnel de base 6 280 \$ pour célibataires</i>	\$3,387 age amount <i>Montant en raison de l'âge 3 387 \$</i>	Married-or-equivalent amount <i>Montant de marié(e) ou l'équivalent</i>				
			Spouse's income not over \$524 <i>Revenu du conjoint inférieur ou égal à 524 \$</i>	Spouse's income between \$524 and \$5,757 <i>Revenu du conjoint entre 524 \$ et 5 757 \$</i>		Equivalent-to-married amount <i>L'équivalent du montant de marié(e)</i>	
					Income <i>Revenu</i>	Relative's income Not over \$524 <i>Revenu d'un parent inférieur ou égal à 524 \$</i>	Relative's income between \$524 and \$5,757 <i>Revenu d'un parent entre 524 \$ et 5 757 \$</i>
	Number <i>Nombre</i>	Number <i>Nombre</i>	Number <i>Nombre</i>	Number <i>Nombre</i>		Number <i>Nombre</i>	Number <i>Nombre</i>
Under \$ 2,000	1,730,510	57,520	66,960	17,360	\$ 42,858	151,750	1,820
2,000 to 4,000	689,190	31,610	15,680	10,060	25,743	36,400	1,660
4,000 to 6,000	1,006,110	315,740	19,030	19,250	65,236	31,820	1,160
6,000 to 8,000	1,011,980	238,120	26,940	29,690	105,467	33,940	2,140
8,000 to 10,000	914,660	251,150	28,890	38,310	133,152	34,920	2,010
10,000 to 12,500	1,054,230	300,350	44,150	52,960	181,264	52,050	3,240
12,500 to 15,000	906,060	239,710	42,340	52,760	184,775	48,990	2,680
15,000 to 17,500	842,650	202,770	41,410	53,300	185,538	46,190	3,920
17,500 to 20,000	792,080	186,820	42,430	52,260	177,077	44,160	3,470
20,000 to 22,500	745,700	153,970	42,730	50,110	167,498	48,910	4,020
22,500 to 25,000	692,770	123,170	39,110	47,530	159,636	41,880	3,050
25,000 to 27,000	539,410	85,760	33,340	35,840	111,587	36,310	2,750
27,000 to 30,000	746,950	108,480	51,530	49,730	151,628	46,990	4,540
30,000 to 35,000	1,036,260	137,870	82,020	75,520	219,600	68,530	5,020
35,000 to 40,000	840,980	95,690	83,000	68,220	208,630	47,280	4,820
40,000 to 50,000	1,140,620	113,800	131,280	109,400	317,425	60,720	6,680
50,000 to 100,000	1,268,900	135,540	182,960	143,300	396,672	53,880	9,240
100,000 and over	199,160	37,660	24,720	19,180	50,558	4,020	850
Total	16,158,220	2,815,740	998,500	924,780	2,884,344	888,730	63,050

Total income class	Dependent children - <i>Enfants à charge</i>							
	Maximum amount <i>Montant maximal</i>				Reduced amount <i>Montant réduit</i>			
	Number of returns	Number of dependants under age 19	Dependants' income	Maximum amount claimed	Number of returns	Number of dependants under age 19	Dependants' income	Reduced amount claimed
	<i>Nombre de déclarations</i>	<i>Nombre de personnes à charge âgées de moins de 19 ans</i>	<i>Revenu des personnes à charge</i>	<i>Montant maximal demandé</i>	<i>Nombre de déclarations</i>	<i>Nombre de personnes à charge âgées de moins de 19 ans</i>	<i>Revenu des personnes à charge</i>	<i>Montant réduit demandé</i>
Under \$ 2,000	211,990	354,050	3,568	\$ 161,257	3,250	5,560	\$ 2,640	\$ 1,285
2,000 to 4,000	54,560	115,150	1,547	58,954	1,070	1,330	984	276
4,000 to 6,000	47,170	83,050	2,984	39,346	1,600	2,630	1,506	615
6,000 to 8,000	57,760	97,390	4,798	44,758	1,550	2,130	1,828	456
8,000 to 10,000	64,170	115,980	6,534	54,433	1,080	1,710	1,414	414
10,000 to 12,500	95,480	169,410	11,902	79,549	2,040	2,290	2,912	458
12,500 to 15,000	95,990	172,910	11,679	81,257	1,020	1,360	1,463	321
15,000 to 17,500	104,380	194,870	14,811	92,402	2,240	2,780	3,899	658
17,500 to 20,000	108,920	196,870	12,488	91,700	2,060	2,530	2,754	623
20,000 to 22,500	121,650	216,790	16,479	99,110	920	1,120	1,022	269
22,500 to 25,000	122,230	218,260	13,652	100,004	2,090	2,770	3,266	448
25,000 to 27,000	114,000	197,870	15,745	89,775	1,810	2,460	4,533	775
27,000 to 30,000	173,320	308,390	22,332	141,288	2,800	3,660	6,947	958
30,000 to 35,000	280,170	509,570	39,470	235,098	4,460	4,860	9,863	1,140
35,000 to 40,000	283,490	515,500	35,896	236,071	3,390	4,110	7,920	884
40,000 to 50,000	456,700	851,660	69,115	390,878	5,700	6,600	12,799	1,631
50,000 to 100,000	617,300	1,180,550	123,011	545,873	11,680	13,020	29,521	2,942
100,000 and over	81,980	165,990	25,052	79,545	1,690	1,860	4,914	316
Total	3,091,270	5,664,230	431,063	2,621,300	50,440	62,790	100,184	14,470

Note: See pages 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Tableau de base 10
Toutes les déclarations selon les montants personnels et le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Infirm dependants - Personnes à charge ayant une déficience mentale ou physique								Palier de revenu total
Maximum or reduced amount - Montant maximal ou réduit								
Dependent children Enfants à charge				Other dependants Autres personnes à charge				
Number of returns Nombre de déclarations	Number of dependants Nombre de personnes à charge	Dependants' income Revenu des personnes à charge	Total amount claimed Montant total demandé	Number of returns Nombre de déclarations	Number of dependants Nombre de personnes à charge	Income of dependants Revenu des personnes à charge	Total amount claimed Montant total demandé	
90	90	\$	\$ 137	250	250	\$ 1	\$ 385	Moins de \$2,000
70	70		108	80	80	182	122	2,000 à 4,000
290	290		442	350	350	249	421	4,000 à 6,000
410	490	34	755	580	680		1,041	6,000 à 8,000
510	580	168	888	1,140	1,330	369	1,951	8,000 à 10,000
660	690	301	1,066	1,550	1,620	703	2,239	10,000 à 12,500
430	430	33	653	790	950	53	1,469	12,500 à 15,000
680	730	439	1,106	770	960	428	1,469	15,000 à 17,500
1,310	1,310	683	1,976	2,480	2,690	1,006	4,067	17,500 à 20,000
980	1,060	358	1,598	2,080	3,060	709	4,679	20,000 à 22,500
720	790	404	1,174	1,970	2,390		3,682	22,500 à 25,000
1,300	1,370	1,193	1,959	2,390	2,670	589	4,056	25,000 à 27,000
880	930	331	1,387	2,050	2,530	488	3,892	27,000 à 30,000
1,110	1,110	459	1,591	3,440	4,320	998	6,582	30,000 à 35,000
2,310	2,410	963	3,530	3,960	5,090	556	7,761	35,000 à 40,000
3,200	3,250	2,205	4,675	4,700	5,740	2,488	8,103	40,000 à 50,000
430	430	56	656	330	410	128	623	50,000 à 100,000
15,360	16,030	7,627	23,702	28,900	35,110	8,946	52,542	100,000 et plus
								Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 11

All Returns with Allowed Child Care Expenses

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Number claiming	Number of children claimed	Total payment for care	Child care expenses allowed	Number deducting under limitation A	Number deducting under limitation B	Number deducting under limitation C	Number deducting under limitation D
	<i>Nombre de demandes</i>	<i>Nombre d'enfants visés</i>	<i>Montant total versé pour garde d'enfants</i>	<i>Déductions admises pour garde d'enfants</i>	<i>Nombre de déductions en vertu de la Limite A</i>	<i>Nombre de déductions en vertu de la Limite B</i>	<i>Nombre de déductions en vertu de la Limite C</i>	<i>Nombre de déductions en vertu de la Limite D</i>
Claimed by male - Demandes faites par un homme								
Taxable returns <i>Déclarations imposables</i>			\$	\$				
Under \$ 2,000								
2,000 to 4,000								
4,000 to 6,000								
6,000 to 8,000	530	820	328	270	510	30		
8,000 to 10,000	2,070	3,190	2,542	2,238	1,880	110	50	40
10,000 to 12,500	4,260	7,130	7,868	7,156	3,700	170	170	220
12,500 to 15,000	6,180	9,990	14,510	13,388	5,450	100	620	10
15,000 to 17,500	6,570	10,640	15,933	15,262	5,730	210	640	
17,500 to 20,000	9,000	14,240	24,828	22,464	7,690	190	1,080	50
20,000 to 22,500	10,580	17,220	28,749	26,020	9,070	320	1,190	
22,500 to 25,000	10,330	15,800	27,519	26,078	8,780		1,550	10
25,000 to 27,000	7,760	13,590	25,641	23,856	6,000	160	1,610	
27,000 to 30,000	11,340	17,990	33,217	29,955	9,720		1,570	50
30,000 to 35,000	17,410	27,520	54,275	49,315	14,190	60	3,170	
35,000 to 40,000	14,800	25,660	45,846	41,506	12,140	80	2,430	160
40,000 to 50,000	18,260	31,020	61,494	51,915	13,480		3,520	1,270
50,000 to 100,000	21,710	35,670	63,433	53,276	16,890		4,580	250
100,000 and over	2,010	3,810	10,284	6,815	1,280		710	30
Total	142,830	234,290	416,471	369,518	116,480	1,400	22,880	2,070
Claimed by female - Demandes faites par une femme								
Under \$ 2,000								
2,000 to 4,000								
4,000 to 6,000	70	130	27	27	70			
6,000 to 8,000	3,040	5,290	1,398	1,398	2,990			50
8,000 to 10,000	14,840	25,250	16,014	15,326	13,850	530	400	50
10,000 to 12,500	24,430	41,600	37,814	36,501	23,230	580	560	60
12,500 to 15,000	33,330	56,980	59,596	56,804	31,210	860	1,140	120
15,000 to 17,500	38,100	63,190	76,464	73,036	35,140	140	2,650	170
17,500 to 20,000	38,220	60,560	79,536	77,844	35,410		2,750	60
20,000 to 22,500	38,460	62,270	86,749	83,076	35,800	100	2,560	
22,500 to 25,000	38,970	62,190	96,921	92,863	34,170		4,260	540
25,000 to 27,000	29,690	45,870	73,424	70,261	25,770	200	3,610	110
27,000 to 30,000	40,970	65,360	106,597	99,177	35,290		5,590	90
30,000 to 35,000	54,130	89,420	151,669	143,328	45,990	160	7,480	500
35,000 to 40,000	37,090	60,560	115,978	108,026	29,560	80	7,350	90
40,000 to 50,000	42,610	70,740	161,086	138,080	30,690	50	11,680	180
50,000 to 100,000	29,870	49,670	121,980	99,263	19,680	40	9,790	360
100,000 and over	1,920	3,380	12,187	7,219	870	20	1,020	
Total	465,740	762,460	1,197,440	1,102,230	399,730	2,770	60,840	2,400
Total claiming - Total des demandes								
Under \$ 2,000								
2,000 to 4,000								
4,000 to 6,000	70	130	27	27	70			
6,000 to 8,000	3,570	6,110	1,726	1,668	3,490	30		50
8,000 to 10,000	16,910	28,440	18,556	17,565	15,730	640	450	90
10,000 to 12,500	28,690	48,730	45,683	43,657	26,920	750	730	280
12,500 to 15,000	39,510	66,970	74,106	70,193	36,660	960	1,760	130
15,000 to 17,500	44,670	73,830	92,397	88,298	40,870	350	3,280	170
17,500 to 20,000	47,220	74,800	104,364	100,307	43,090	190	3,830	110
20,000 to 22,500	49,040	79,480	115,498	109,096	44,880	420	3,750	
22,500 to 25,000	49,310	77,990	124,440	118,942	42,950		5,810	550
25,000 to 27,000	37,450	59,460	99,065	94,118	31,770	360	5,220	110
27,000 to 30,000	52,310	83,350	139,815	129,132	45,010		7,160	140
30,000 to 35,000	71,550	116,950	205,944	192,644	60,190	210	10,650	500
35,000 to 40,000	51,890	86,220	161,824	149,531	41,700	160	9,780	250
40,000 to 50,000	60,870	101,760	222,581	189,994	44,170	50	15,200	1,450
50,000 to 100,000	51,580	85,340	185,413	152,539	36,570	40	14,370	610
100,000 and over	3,930	7,190	22,471	14,035	2,150	20	1,730	30
Total	608,570	996,760	1,613,911	1,471,748	516,200	4,180	83,720	4,470

Note: See pages 18 to 34 for table descriptions; and page 6 for list of unpublished tables.

Toutes les déclarations faisant état de frais de garde d'enfants admissibles

Année d'imposition 1991 (en milliers de dollars)

Number claiming	Number of children claimed	Total payment for care	Child care expenses allowed	Number deducting under limitation A	Number deducting under limitation B	Number deducting under limitation C	Number deducting under limitation D	Palier de revenu total
Nombre de demandes	Nombre d'enfants visés	Montant total versé pour garde d'enfants	Déductions admises pour garde d'enfants	Nombre de déductions en vertu de la Limite A	Nombre de déductions en vertu de la Limite B	Nombre de déductions en vertu de la Limite C	Nombre de déductions en vertu de la Limite D	
Claimed by male - Demandes faites par un homme								All returns Toutes les déclarations
		\$	\$					Moins de \$ 2,000
910	1,740	3,239	1,639	670	220	30		2,000 à 4,000
570	890	1,071	648	370	140	60		4,000 à 6,000
1,980	2,520	3,692	2,925	1,480	410	90		6,000 à 8,000
2,430	3,990	4,741	4,376	2,020	310	90	20	8,000 à 10,000
3,720	5,810	8,872	7,230	3,010	320	350	40	10,000 à 12,500
6,000	10,280	13,732	12,682	5,080	200	400	320	12,500 à 15,000
7,040	11,340	18,217	16,735	6,130	190	720	10	15,000 à 17,500
7,090	11,540	18,434	17,348	6,060	210	820		17,500 à 20,000
9,250	14,830	26,624	24,142	7,920	190	1,100	50	20,000 à 22,500
10,720	17,480	29,231	26,470	9,140	320	1,260		22,500 à 25,000
10,420	15,900	27,856	26,408	8,860		1,550	10	25,000 à 27,000
7,830	13,740	25,840	24,055	6,060	160	1,610		27,000 à 30,000
11,440	18,280	34,421	30,931	9,720		1,670	50	30,000 à 35,000
17,520	27,640	54,447	49,487	14,300	60	3,170		35,000 à 40,000
14,920	25,800	45,952	41,611	12,250	80	2,430	160	40,000 à 50,000
18,380	31,250	62,231	52,565	13,490		3,620	1,270	50,000 à 100,000
21,970	36,360	64,777	54,417	17,070		4,650	250	100,000 et plus
2,030	3,850	10,487	6,897	1,280		730	30	
154,200	253,220	453,866	400,566	124,890	2,790	24,330	2,190	Total
Claimed by female - Demandes faites par une femme								
4,740	7,720	3,964	2,305	3,240	1,390	10	100	Moins de \$ 2,000
6,570	11,250	6,001	4,982	5,620	770	140	50	2,000 à 4,000
8,080	13,140	9,566	8,979	7,430	550	30	60	4,000 à 6,000
12,210	20,930	16,588	14,680	10,980	1,000	110	130	6,000 à 8,000
20,580	35,780	31,448	30,304	19,010	880	640	50	8,000 à 10,000
29,300	49,590	51,180	49,299	27,620	750	870	60	10,000 à 12,500
37,020	63,010	72,470	69,092	34,620	860	1,420	120	12,500 à 15,000
39,410	65,160	82,207	78,408	36,250	140	2,850	170	15,000 à 17,500
38,640	61,510	81,677	79,954	35,700		2,880	60	17,500 à 20,000
39,160	63,450	89,352	85,606	36,410	100	2,650		20,000 à 22,500
39,060	62,370	97,468	93,365	34,240	20	4,260	540	22,500 à 25,000
29,700	45,880	73,442	70,280	25,780	200	3,610	110	25,000 à 27,000
41,190	65,710	107,269	99,798	35,460	60	5,590	90	27,000 à 30,000
54,350	90,050	152,740	144,384	46,120	160	7,570	500	30,000 à 35,000
37,140	60,600	116,134	108,182	29,610	80	7,350	90	35,000 à 40,000
42,610	70,750	161,153	138,105	30,690	50	11,690	180	40,000 à 50,000
29,930	49,740	122,056	99,333	19,740	40	9,790	360	50,000 à 100,000
1,920	3,380	12,187	7,219	870	20	1,020		100,000 et plus
511,610	840,010	1,286,903	1,184,276	439,370	7,080	62,480	2,680	Total
Total claiming - Total des demandes								
5,650	9,460	7,204	3,944	3,910	1,610	30	100	Moins de \$ 2,000
7,140	12,140	7,072	5,631	5,990	910	200	50	2,000 à 4,000
10,050	15,660	13,259	11,904	8,910	960	120	60	4,000 à 6,000
14,650	24,920	21,329	19,057	12,990	1,310	200	150	6,000 à 8,000
24,290	41,590	40,320	37,534	22,010	1,200	990	90	8,000 à 10,000
35,300	59,870	64,912	61,981	32,700	950	1,270	380	10,000 à 12,500
44,070	74,350	90,687	85,827	40,750	1,050	2,130	130	12,500 à 15,000
46,500	76,700	100,641	95,756	42,310	350	3,670	170	15,000 à 17,500
47,880	76,340	108,301	104,096	43,610	190	3,980	110	17,500 à 20,000
49,880	80,930	118,583	112,076	45,550	420	3,920		20,000 à 22,500
49,480	78,270	125,324	119,773	43,100	20	5,810	550	22,500 à 25,000
37,530	59,620	99,282	94,335	31,840	360	5,220	110	25,000 à 27,000
52,630	83,990	141,689	130,729	45,180	60	7,250	140	27,000 à 30,000
71,870	117,690	207,187	193,871	60,420	210	10,740	500	30,000 à 35,000
52,050	86,400	162,086	149,794	41,860	160	9,780	250	35,000 à 40,000
60,990	102,000	223,384	190,670	44,180	50	15,300	1,450	40,000 à 50,000
51,900	86,100	186,833	153,750	36,810	40	14,440	610	50,000 à 100,000
3,950	7,230	22,675	14,117	2,150	20	1,750	30	100,000 et plus
665,810	1,093,230	1,740,769	1,584,842	564,260	9,870	86,810	4,870	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 12

All Returns with Taxable Capital Gains by Total Income Class, and by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Gain or loss on shares				Gain or loss on real property			
	<i>Gain ou perte sur actions</i>				<i>Gain ou perte sur biens immeubles</i>			
	Number with gain <i>Nombre comportant un gain</i>	Amount of gain <i>Montant du gain</i>	Number with loss <i>Nombre comportant une perte</i>	Amount of loss <i>Montant de la perte</i>	Number with gain <i>Nombre comportant un gain</i>	Amount of gain <i>Montant du gain</i>	Number with loss <i>Nombre comportant une perte</i>	Amount of loss <i>Montant de la perte</i>
		\$		\$		\$		\$
Loss and nil	620	6,427	530	-9,136	1,340	27,520	1,790	-71,695
\$1 to 2,000	1,360	1,567	880	-7,169	1,120	21,140	530	-3,541
2,000 to 3,000	700	1,220	280	-1,846	350	977	150	-2,415
3,000 to 4,000	460	670	870	-2,087	590	2,558	300	-14,602
4,000 to 5,000	760	1,059	410	-5,947	340	1,251	440	-4,892
5,000 to 6,000	1,010	2,700	240	-7,112	740	3,577	440	-1,448
6,000 to 7,000	980	2,025	430	-35,699	1,130	11,062	570	-10,833
7,000 to 8,000	740	1,306	670	-7,736	830	5,109	200	-1,803
8,000 to 9,000	1,630	4,280	1,380	-4,476	1,600	10,978	430	-5,334
9,000 to 10,000	1,370	2,927	1,190	-15,543	1,020	6,103	480	-2,314
Under 10,000	9,620	24,181	6,880	-96,751	9,060	90,277	5,330	-118,877
10,000 to 11,000	1,160	4,114	1,330	-3,102	1,450	8,119	530	-8,089
11,000 to 12,000	1,660	4,601	960	-5,891	1,330	6,246	630	-20,135
12,000 to 13,000	2,340	5,220	1,200	-3,720	1,580	8,461	540	-6,204
13,000 to 14,000	1,390	3,893	1,060	-5,954	1,380	6,799	230	-2,514
14,000 to 15,000	1,550	2,550	1,570	-5,253	2,020	16,285	470	-2,011
15,000 to 16,000	1,680	7,849	980	-4,858	1,450	11,416	670	-15,487
16,000 to 17,000	2,040	6,223	1,570	-7,474	1,440	10,313	280	-2,145
17,000 to 18,000	2,010	5,615	1,470	-4,830	1,590	23,121	500	-5,692
18,000 to 19,000	1,550	4,635	1,410	-23,149	1,770	16,370	490	-3,455
19,000 to 20,000	1,910	6,759	1,320	-3,947	1,370	12,321	50	-2,377
10,000 to 20,000	17,280	51,459	12,850	-68,179	15,370	119,452	4,390	-68,110
20,000 to 22,500	4,310	11,394	2,620	-10,211	4,370	44,787	990	-20,497
22,500 to 25,000	5,130	17,350	4,280	-16,511	4,660	61,040	1,260	-8,830
25,000 to 27,000	5,250	17,645	2,580	-14,684	2,920	39,500	870	-14,914
27,000 to 30,000	7,880	30,806	3,980	-15,736	4,830	68,370	1,350	-17,905
30,000 to 35,000	15,010	55,616	9,360	-64,769	9,050	121,589	1,530	-14,608
35,000 to 40,000	14,800	63,622	9,730	-42,472	9,840	176,943	2,180	-34,447
40,000 to 45,000	15,140	60,351	8,180	-33,614	9,020	195,904	1,150	-28,998
45,000 to 50,000	13,950	62,220	10,190	-45,710	7,340	178,055	580	-3,278
50,000 to 60,000	23,710	128,721	20,600	-67,197	12,470	317,849	2,160	-28,549
60,000 to 80,000	31,960	276,510	20,070	-101,965	16,210	515,495	1,500	-16,302
80,000 to 100,000	17,010	246,162	9,800	-58,887	9,460	491,479	1,120	-10,942
100,000 and over	47,800	4,070,807	21,240	-414,472	17,330	1,838,178	1,750	-35,799
Total	228,850	5,116,844	142,350	-1,051,157	131,940	4,258,916	26,150	-422,055
Occupation Class								
Employees	100,710	594,620	73,850	-419,911	36,070	510,866	13,350	-188,315
Farmers	2,110	7,726	880	-6,702	17,410	220,360	1,170	-28,056
Fishermen	50	394	30	-64	210	2,766		
Professionals	13,370	138,780	8,250	-92,759	3,040	85,797	1,160	-30,451
Salesmen	940	5,834	840	-2,553	690	12,756	420	-2,932
Business proprietors	5,970	80,432	3,690	-34,823	9,300	232,759	2,100	-34,572
Investors	78,000	4,153,905	32,540	-312,189	51,780	2,874,805	2,640	-37,601
Property owners	4,040	49,456	3,910	-45,306	6,440	238,140	2,640	-80,600
Pensioners	18,810	56,931	14,630	-75,266	5,540	58,734	1,490	-9,901
Unclassified	4,840	28,767	3,730	-61,584	1,470	21,933	1,160	-9,627
Total	228,850	5,116,844	142,350	-1,051,157	131,940	4,258,916	26,150	-422,055

Note: See pages 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Gain or loss on bonds or other properties Gain ou perte sur obligations et autres biens				All other gains or losses Tous les autres gains ou pertes				Palier de revenu total
Number with gain Nombre comportant un gain	Amount of gain Montant du gain	Number with loss Nombre comportant une perte	Amount of loss Montant de la perte	Number with gain Nombre comportant un gain	Amount of gain Montant du gain	Number with loss Nombre comportant une perte	Amount of loss Montant de la perte	
	\$		\$		\$		\$	
2,050	13,100	700	-11,804	800	9,479	470	-3,763	Perte et néant
220	6,017	170	-1,961	4,220	1,783	750	-143	\$1 à 2,000
150	99	330	-2,771	1,760	388	170	-85	2,000 à 3,000
140	251			1,990	871	180	-29	3,000 à 4,000
250	3,002	50	-3,553	2,480	1,279	120	-13	4,000 à 5,000
220	276	40	-32	2,010	599	280	-464	5,000 à 6,000
410	1,251	250	-9,092	3,450	1,192	320	-114	6,000 à 7,000
290	322	140	-975	3,560	2,604	570	-182	7,000 à 8,000
400	412	140	-1,015	4,390	2,620	530	-278	8,000 à 9,000
120	958	100	-3,530	4,420	3,230	450	-164	9,000 à 10,000
4,240	25,689	1,930	-34,733	29,080	24,045	3,840	-5,235	Moins de 10,000
300	1,090	160	-688	4,540	3,077	270	-53	10,000 à 11,000
190	114			3,850	1,704	590	-101	11,000 à 12,000
100	369	50	-1,153	4,360	3,120	480	-32,901	12,000 à 13,000
410	685	140	-1,945	3,870	3,492	550	-178	13,000 à 14,000
330	1,767	370	-9,340	5,570	7,177	290	-88	14,000 à 15,000
350	1,834	90	-20	3,950	3,243	300	-76	15,000 à 16,000
400	445	40	-4,200	5,610	2,829	550	-90	16,000 à 17,000
330	682	130	-638	5,490	3,664	290	-74	17,000 à 18,000
370	2,195	60	-101	4,480	4,608	490	-128	18,000 à 19,000
710	2,541	100	-1,227	4,520	4,814	480	-430	19,000 à 20,000
3,490	11,720	1,130	-19,312	46,230	37,728	4,290	-34,121	10,000 à 20,000
1,100	1,159	170	-856	11,020	24,490	1,530	-1,199	20,000 à 22,500
350	307	440	-1,260	11,550	17,074	1,960	-424	22,500 à 25,000
940	1,582	390	-1,530	10,810	12,894	1,400	-208	25,000 à 27,000
1,590	2,743	730	-15,745	15,070	13,593	2,040	-481	27,000 à 30,000
3,340	5,024	1,030	-8,531	27,460	31,845	3,190	-2,110	30,000 à 35,000
2,800	8,078	980	-1,535	22,780	33,603	2,670	-4,122	35,000 à 40,000
2,830	6,921	1,020	-3,503	22,910	29,762	3,050	-1,235	40,000 à 45,000
2,040	4,477	1,230	-9,630	22,220	27,762	4,280	-1,064	45,000 à 50,000
3,640	6,876	1,660	-26,709	35,730	41,167	5,290	-2,368	50,000 à 60,000
4,880	25,311	2,420	-29,282	42,650	92,920	7,200	-4,086	60,000 à 80,000
2,830	15,855	1,380	-17,128	18,390	69,961	2,530	-2,187	80,000 à 100,000
7,140	112,158	3,430	-99,287	37,520	237,654	3,800	-10,999	100,000 et plus
41,200	227,900	17,950	-269,041	353,410	694,498	47,060	-69,839	Total
Catégorie d'emploi								
12,850	35,493	7,660	-73,209	187,740	185,759	34,450	-18,939	Employés
900	9,531	490	-17,837	6,560	8,818	860	-409	Agriculteurs
				120	23	90	-225	Pêcheurs
2,330	36,738	1,340	-33,379	17,420	59,280	1,490	-3,285	Membres de prof.lib. indép.
		90	-4,279	2,200	3,050	150	-83	Vendeurs
840	12,911	600	-9,874	11,790	27,167	1,900	-963	Propriétaires d'entreprises
19,290	119,893	5,240	-103,455	67,180	297,907	2,740	-5,184	Investisseurs
740	5,780	580	-12,199	5,290	22,090	930	-4,099	Propriétaires d'immeubles
3,530	6,066	660	-2,852	43,840	45,785	2,780	-35,361	Retraités
720	1,486	1,280	-11,956	11,280	44,619	1,670	-1,290	Non classés
41,200	227,900	17,950	-269,041	353,410	694,498	47,060	-69,839	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 12 (concluded)

All Returns with Taxable Capital Gains by Income Class, and by Occupation

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Total amount of reserve <i>Montant total des réserves</i>		Total capital gain or loss from all sources <i>Total des gains ou pertes en capital de toute provenance</i>				Taxable capital gains on disposition of property <i>Gains en capital imposables d'une disposition de biens</i>	
	Number <i>Nombre</i>	Amount <i>Montant</i>	Number with gain <i>Nombre comportant un gain</i>	Amount with gain <i>Montant du gain</i>	Number with loss <i>Nombre comportant une perte</i>	Amount of loss <i>Montant de la perte</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
		\$		\$		\$		\$
Loss and nil	50	3,085	4,610	54,796	3,120	-91,583	10	650
\$1 to 2,000	80	82	6,750	30,545	2,320	-12,768	60	213
2,000 to 3,000	140	326	2,870	2,822	820	-6,928		
3,000 to 4,000			3,100	4,169	1,070	-16,536	50	28
4,000 to 5,000	50	-2,948	3,620	3,359	950	-14,121	40	45
5,000 to 6,000			3,810	7,128	940	-9,033	60	522
6,000 to 7,000	220	1,848	6,080	17,299	1,530	-55,659	60	261
7,000 to 8,000	110	818	5,030	9,694	1,450	-10,232	230	473
8,000 to 9,000	210	191	7,110	17,725	2,410	-10,348	380	634
9,000 to 10,000	30	130	6,740	12,944	1,970	-21,148	230	282
Under 10,000	890	3,530	49,710	160,481	16,580	-248,355	1,120	3,108
10,000 to 11,000	490	4,621	7,240	17,077	1,980	-7,988	60	42
11,000 to 12,000	270	1,237	6,710	13,748	2,120	-25,973	60	231
12,000 to 13,000	240	487	8,310	17,532	2,210	-43,853	160	203
13,000 to 14,000	400	2,884	6,560	15,714	1,840	-8,551	230	712
14,000 to 15,000	50	156	8,930	25,443	2,070	-14,201		
15,000 to 16,000	260	2,020	6,990	26,240	1,920	-20,319	60	74
16,000 to 17,000	330	1,991	8,780	21,619	2,360	-13,728		
17,000 to 18,000	260	-2,419	8,610	30,571	2,170	-11,140		
18,000 to 19,000	240	1,812	7,740	29,438	2,380	-26,652	280	1,407
19,000 to 20,000	60	222	7,900	26,339	1,810	-7,665	140	854
10,000 to 20,000	2,620	13,011	77,760	223,721	20,850	-180,071	990	3,678
20,000 to 22,500	660	2,296	19,990	82,641	5,010	-31,277	380	3,672
22,500 to 25,000	720	3,174	20,600	97,954	7,090	-26,034	390	5,175
25,000 to 27,000	970	5,375	18,950	78,092	4,970	-32,431	260	1,148
27,000 to 30,000	670	12,818	27,420	115,509	7,750	-37,046	370	2,992
30,000 to 35,000	820	6,058	48,950	212,403	13,570	-82,288	980	7,663
35,000 to 40,000	1,530	14,523	45,900	290,685	14,040	-76,492	820	9,216
40,000 to 45,000	960	1,019	44,030	291,388	12,070	-64,782	520	9,541
45,000 to 50,000	1,060	12,441	41,710	271,134	14,040	-45,861	460	7,607
50,000 to 60,000	1,990	21,666	66,160	506,326	27,080	-114,871	890	18,191
60,000 to 80,000	2,760	76,943	83,630	964,644	26,620	-129,101	1,050	29,099
80,000 to 100,000	2,100	30,578	40,990	867,384	11,980	-102,493	1,010	36,430
100,000 and over	6,390	317,778	87,140	6,473,552	21,980	-457,534	1,680	126,073
Total	24,130	521,211	672,940	10,635,913	203,620	-1,628,636	10,890	263,613
Occupation Class								
Employees	3,110	-12,758	301,960	1,304,673	117,710	-691,067	1,960	5,533
Farmers	730	3,393	25,950	244,307	2,990	-47,483	1,820	61,537
Fishermen			370	3,183	120	-289		
Professionals	950	14,535	28,530	306,214	9,400	-130,957	910	33,911
Salesmen	100	408	3,260	21,180	1,370	-8,977	160	1,232
Business proprietors	890	13,906	25,810	363,269	7,470	-76,327	2,550	44,179
Investors	15,140	473,161	191,840	7,812,671	33,600	-351,430	2,810	114,979
Property owners	1,510	25,822	15,510	329,265	6,790	-130,181	120	1,172
Pensioners	1,430	1,319	63,170	161,574	17,380	-116,120	400	708
Unclassified	280	1,425	16,540	89,577	6,790	-75,804	160	243
Total	24,130	521,211	672,940	10,635,913	203,620	-1,628,636	10,890	263,613

Note: See pages 18 to 34 for table descriptions; and page 6 for list of unpublished tables.

Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation

Année d'imposition 1991 (en milliers de dollars)

Total taxable capital gains Total des gains en capital imposables		Capital gains deduction Déduction pour gains en capital			Palier de revenu total
Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$		\$		
4,410	38,254	340	4,875		Perte et néant
6,770	22,682	1,850	1,130		\$1 à 2,000
2,870	2,116	800	361		2,000 à 3,000
3,010	3,081	990	687		3,000 à 4,000
3,720	2,565	1,240	610		4,000 à 5,000
3,790	5,865	1,100	1,111		5,000 à 6,000
6,310	11,029	2,830	2,569		6,000 à 7,000
5,240	7,255	2,770	2,515		7,000 à 8,000
7,140	13,487	4,310	4,195		8,000 à 9,000
6,660	8,869	4,280	3,961		9,000 à 10,000
49,930	115,204	20,510	22,014		Moins de 10,000
7,140	12,849	5,290	7,146		10,000 à 11,000
6,740	10,403	4,610	4,995		11,000 à 12,000
8,100	12,905	6,000	8,056		12,000 à 13,000
6,630	12,444	5,320	7,110		13,000 à 14,000
8,620	16,287	6,490	9,181		14,000 à 15,000
6,890	19,648	5,070	13,043		15,000 à 16,000
8,880	16,245	6,430	11,170		16,000 à 17,000
8,500	21,840	6,350	12,560		17,000 à 18,000
7,690	21,817	6,090	13,102		18,000 à 19,000
8,180	19,609	6,060	15,657		19,000 à 20,000
77,370	164,048	57,710	102,018		10,000 à 20,000
20,020	53,323	16,230	44,070		20,000 à 22,500
20,400	71,383	15,230	47,174		22,500 à 25,000
18,670	54,908	13,720	42,480		25,000 à 27,000
27,000	86,807	20,960	69,716		27,000 à 30,000
48,550	162,733	38,300	135,995		30,000 à 35,000
45,610	218,320	36,350	176,935		35,000 à 40,000
43,580	217,554	33,740	178,525		40,000 à 45,000
41,420	208,501	29,740	179,813		45,000 à 50,000
65,540	386,658	48,180	317,898		50,000 à 60,000
82,580	733,520	59,580	595,088		60,000 à 80,000
41,040	680,363	29,890	549,044		80,000 à 100,000
86,660	4,928,278	58,770	3,211,032		100,000 et plus
668,380	8,081,601	478,910	5,671,802		Total
					Catégorie d'emploi
296,890	938,209	203,180	632,722		Employés
27,030	243,931	22,270	222,620		Agriculteurs
380	2,506	280	1,987		Pêcheurs
28,540	250,424	15,130	137,285		Membres de prof.lib. indép.
3,270	16,633	1,990	10,124		Vendeurs
26,960	302,629	19,530	203,170		Propriétaires d'entreprises
191,990	5,935,898	150,020	4,243,631		Investisseurs
15,130	239,674	8,850	106,055		Propriétaires d'immeubles
62,650	111,687	47,130	89,576		Retraités
15,550	40,011	10,530	24,633		Non classés
668,380	8,081,601	478,910	5,671,802		Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 13

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1991 Taxation year (all money figures in thousands of dollars)

Net income class	Not married - Non mari��(e)							
	With one eligible child Ayant un enfant admissible							
	Number Nombre	Total filer net income Total du revenu net du d��clarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticip�� du cr��dit d'imp��t pour enfants (CIE)		Refundable child tax credit Remboursement du cr��dit d'imp��t pour enfants		Total CTC allowed(1) Total, (CIE) allou��(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	
Loss and nil	3,290	-10,381	-10,369	1,740	767	3,290	1,528	2,295
\$1 to 2,000	18,490	10,074	12,211	13,040	6,170	18,270	6,977	13,088
2,000 to 3,000	4,890	8,080	12,460	2,420	1,083	4,890	2,295	3,378
3,000 to 4,000	5,730	12,924	20,108	3,040	1,413	5,660	2,656	4,056
4,000 to 5,000	8,040	22,938	36,631	4,150	1,914	7,920	3,776	5,640
5,000 to 6,000	9,930	32,146	54,825	5,620	2,515	9,900	4,465	6,968
6,000 to 7,000	12,550	40,985	82,004	7,640	3,416	12,550	5,443	8,787
7,000 to 8,000	15,120	46,596	114,048	9,780	4,580	14,880	6,119	10,649
8,000 to 9,000	23,710	69,224	202,071	16,630	7,452	23,710	8,888	16,340
9,000 to 10,000	31,590	88,464	300,910	24,640	11,386	31,460	10,683	22,046
10,000 to 11,000	31,450	127,027	329,533	24,420	11,330	31,050	10,443	21,675
11,000 to 12,000	28,500	165,914	327,293	21,780	9,891	28,200	9,524	19,353
12,000 to 13,000	20,860	134,143	260,078	14,590	6,607	20,570	7,659	14,207
13,000 to 14,000	19,010	128,939	256,442	14,110	6,714	18,530	6,504	13,082
14,000 to 15,000	19,910	150,882	287,742	13,810	6,287	19,870	7,568	13,846
15,000 to 16,000	14,470	166,004	223,849	9,110	4,042	14,350	5,312	9,335
16,000 to 17,000	14,870	189,372	245,591	8,420	3,719	14,820	5,945	9,634
17,000 to 18,000	12,440	173,953	217,408	6,330	2,762	12,440	5,266	8,027
18,000 to 19,000	12,840	196,826	237,908	4,250	1,872	12,840	6,508	8,380
19,000 to 20,000	11,290	189,001	220,405	3,450	1,512	11,290	5,709	7,221
20,000 to 21,000	12,930	222,649	265,360	3,430	1,580	12,870	6,926	8,429
21,000 to 22,000	12,410	226,885	267,314	2,880	1,272	12,410	6,645	7,917
22,000 to 23,000	12,380	237,782	278,319	2,160	927	12,380	6,998	7,925
23,000 to 24,000	11,880	230,949	279,018	1,120	513	11,880	7,125	7,639
24,000 to 25,000	9,500	194,672	232,642	850	351	9,500	5,608	5,959
Under 25,000	378,080	3,056,045	4,753,801	219,390	100,074	375,530	156,571	255,875
25,000 to 26,000	11,410	249,135	291,289	880	369	11,410	6,778	7,147
26,000 to 28,000	19,790	446,553	533,867	1,490	634	19,750	10,247	10,879
28,000 to 30,000	22,050	558,520	637,995	590	253	21,620	9,414	9,657
30,000 to 32,000	15,220	393,646	471,543	650	305	14,750	4,822	5,085
32,000 to 34,000	13,310	376,751	439,351	220	93	13,100	3,103	3,154
34,000 to 36,000	10,380	309,066	362,809	240	94	10,140	1,426	1,450
36,000 to 38,000	5,300	126,718	194,025	410	207	4,880	574	629
38,000 to 40,000	2,500	39,551	97,279	50	24	2,450	261	264
40,000 to 42,000	590	10,564	24,158			590	11	11
42,000 to 44,000								
44,000 to 46,000								
46,000 to 48,000								
48,000 to 50,000								
50,000 and over								
Total	478,630	5,566,549	7,806,117	223,920	102,053	474,230	193,209	294,152
Filer								
Loss and nil	14,970	-10,738	163,198	5,680	2,652	14,920	7,925	10,565
\$1 to 2,000	127,300	68,986	1,154,951	94,130	44,580	126,010	46,088	90,321
2,000 to 5,000	43,800	152,372	492,450	27,300	12,422	43,500	17,396	29,738
5,000 to 10,000	63,720	470,616	865,936	36,060	16,145	62,870	25,581	41,432
10,000 to 15,000	55,660	684,955	834,536	31,720	13,972	54,810	21,279	35,070
15,000 to 20,000	50,930	887,720	952,681	20,080	8,560	50,760	22,695	31,190
20,000 to 25,000	46,940	1,050,641	1,073,404	6,680	2,794	46,940	25,719	28,513
Under 25,000	403,320	3,304,553	5,537,155	221,640	101,126	399,810	166,682	266,828
25,000 to 26,000	8,940	228,217	229,349	280	108	8,940	5,200	5,308
26,000 to 27,000	7,610	201,401	201,859	680	271	7,570	3,841	4,109
27,000 to 28,000	7,710	211,965	213,579	350	145	7,710	3,588	3,733
28,000 to 29,000	9,140	260,131	260,408	50	20	9,140	4,021	4,041
29,000 to 30,000	8,420	248,332	250,034	310	122	8,100	3,173	3,292
30,000 to 31,000	5,410	164,473	164,999	190	96	5,270	1,737	1,818
31,000 to 32,000	6,110	192,724	193,218	120	49	6,000	1,684	1,713
32,000 to 33,000	4,500	145,736	145,911			4,500	1,078	1,078
33,000 to 34,000	6,080	203,482	203,940	120	47	5,950	1,144	1,157
34,000 to 35,000	4,410	151,744	151,873			4,410	608	608
35,000 to 37,500	6,180	222,059	222,059	170	69	6,020	378	390
37,500 to 40,000	630	24,460	24,460			630	74	74
40,000 to 45,000	180	7,273	7,273			180	2	2
45,000 to 50,000								
50,000 and over								
Total	478,630	5,566,549	7,806,117	223,920	102,053	474,230	193,209	294,152

Note: See pages 18 to 34 for a table description; and page 6 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1991 (en milliers de dollars)

Not married - Non marié(e)									Palier de revenu net
With two eligible children Ayant deux enfants admissibles									
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit prepayment (CTC) Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)		
			Number Nombre	Amount Montant	Number Nombre	Amount Montant			
	\$	\$		\$		\$	\$	Famille	
1,810	-8,159	-6,892	790	723	1,810	1,753	2,476	Perte et néant	
10,640	8,511	8,958	8,920	7,757	10,640	7,171	14,866	\$1 à 2,000	
1,140	2,534	2,875	710	562	1,140	1,091	1,653	2,000 à 3,000	
2,640	6,443	9,234	1,330	1,058	2,640	2,469	3,527	3,000 à 4,000	
3,520	10,779	15,851	2,320	2,017	3,440	2,852	4,869	4,000 à 5,000	
2,640	9,869	14,426	1,770	1,373	2,640	2,096	3,469	5,000 à 6,000	
5,400	21,370	35,130	3,380	2,937	5,400	4,583	7,461	6,000 à 7,000	
4,840	20,131	36,400	3,150	2,594	4,840	3,859	6,411	7,000 à 8,000	
8,360	42,523	70,774	6,300	5,282	7,870	5,953	11,235	8,000 à 9,000	
11,480	41,199	109,200	8,820	7,093	11,440	8,470	15,563	9,000 à 10,000	
14,520	52,550	152,604	11,590	9,630	14,520	10,366	19,996	10,000 à 11,000	
22,970	85,350	264,364	19,370	16,181	22,900	15,219	31,400	11,000 à 12,000	
16,550	88,775	206,058	12,670	10,870	16,480	11,177	22,047	12,000 à 13,000	
14,980	96,703	202,056	11,070	9,319	14,980	11,015	20,335	13,000 à 14,000	
12,470	93,564	181,649	9,130	7,639	12,440	8,855	16,476	14,000 à 15,000	
12,370	103,597	191,826	8,720	7,485	12,280	8,933	16,390	15,000 à 16,000	
13,820	101,097	228,188	10,050	8,637	13,820	9,943	18,579	16,000 à 17,000	
8,580	90,087	149,820	4,680	3,809	8,530	7,343	11,153	17,000 à 18,000	
8,650	105,074	159,865	4,070	3,420	8,650	7,732	11,153	18,000 à 19,000	
5,860	76,008	114,130	2,230	1,804	5,810	5,671	7,475	19,000 à 20,000	
6,880	109,902	141,090	1,790	1,469	6,820	7,230	8,699	20,000 à 21,000	
7,190	125,646	154,256	1,310	1,061	7,190	7,948	9,009	21,000 à 22,000	
5,970	102,086	134,309	760	539	5,960	6,970	7,510	22,000 à 23,000	
6,750	126,686	158,515	960	842	6,680	7,656	8,499	23,000 à 24,000	
5,660	124,433	138,560	690	589	5,660	6,553	7,142	24,000 à 25,000	
215,680	1,636,757	2,873,246	136,570	114,691	214,580	172,909	287,392	Moins de 25,000	
6,770	145,278	172,764	670	536	6,770	7,791	8,326	25,000 à 26,000	
12,520	296,711	337,250	960	832	12,360	13,591	14,406	26,000 à 28,000	
9,820	237,162	284,189	1,320	1,004	9,720	9,380	10,379	28,000 à 30,000	
10,420	272,187	323,363	470	356	10,420	9,667	10,023	30,000 à 32,000	
8,670	240,098	285,227	210	192	8,670	7,347	7,539	32,000 à 34,000	
7,620	219,212	266,133	50	41	7,560	5,637	5,671	34,000 à 36,000	
5,330	152,680	197,447	270	187	5,150	3,345	3,503	36,000 à 38,000	
5,470	171,371	213,449	190	144	5,340	2,929	3,023	38,000 à 40,000	
4,970	146,135	203,667	240	243	4,720	2,123	2,299	40,000 à 42,000	
4,390	142,435	189,100	100	59	4,360	1,547	1,591	42,000 à 44,000	
3,560	115,707	159,541	260	135	3,440	964	1,090	44,000 à 46,000	
2,710	88,208	126,814			2,710	433	433	46,000 à 48,000	
820	16,757	40,068			820	183	183	48,000 à 50,000	
1,350	23,733	69,938			1,350	287	287	50,000 et plus	
300,090	3,904,429	5,742,194	141,300	118,421	297,970	238,133	356,147	Total	
7,090	-9,180	80,991	3,580	3,046	7,090	6,618	9,664	Déclarant	
79,390	63,046	927,234	63,950	53,864	78,990	55,877	109,555	Perte et néant	
29,410	99,430	407,071	19,070	16,125	29,280	22,651	38,775	\$1 à 2,000	
37,470	274,446	566,880	22,270	18,951	36,780	28,654	47,530	2,000 à 5,000	
34,300	427,471	574,159	17,980	14,851	34,190	27,199	42,013	5,000 à 10,000	
24,960	429,921	503,060	9,120	7,244	24,730	22,105	29,322	10,000 à 15,000	
24,790	556,024	594,661	2,970	2,390	24,710	26,762	29,152	15,000 à 20,000	
237,410	1,841,158	3,654,057	138,940	116,471	235,770	189,866	306,010	20,000 à 25,000	
5,970	152,388	161,069	510	462	5,970	6,279	6,741	Moins de 25,000	
6,160	163,384	166,302	160	122	6,160	6,775	6,896	25,000 à 26,000	
4,600	126,187	129,786	260	272	4,440	4,657	4,912	26,000 à 27,000	
4,070	115,611	117,342	550	439	3,970	3,752	4,186	27,000 à 28,000	
3,920	115,715	117,202	360	229	3,920	3,626	3,855	28,000 à 29,000	
3,820	116,363	117,382	190	166	3,820	3,458	3,624	29,000 à 30,000	
4,540	142,614	143,794	110	82	4,540	3,953	4,035	30,000 à 31,000	
3,860	125,353	125,589			3,860	3,230	3,230	31,000 à 32,000	
2,600	87,023	89,123			2,600	1,969	1,969	32,000 à 33,000	
3,220	111,189	111,418			3,220	2,290	2,290	33,000 à 34,000	
4,810	174,079	174,585	150	113	4,660	3,033	3,125	34,000 à 35,000	
5,210	201,616	202,281	30	23	5,180	2,593	2,601	35,000 à 37,500	
7,180	304,266	304,605	50	41	7,130	2,322	2,341	37,500 à 40,000	
2,720	126,437	126,612			2,720	326	326	40,000 à 45,000	
20	1,047	1,047			20	5	5	45,000 à 50,000	
300,090	3,904,429	5,742,194	141,300	118,421	297,970	238,133	356,147	50,000 et plus	
								Total	

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1991 Taxation year (all money figures in thousands of dollars)

Net income class	Not married - Non mari��e)							
	With three or more eligible children Ayant trois enfants admissibles ou plus							
	Number Nombre	Total filer net income Total du revenu net du d��clarant	Total family net income Total du revenu net de la famille	Child tax credit prepayment (CTC) Versement anticip�� du cr��dit d'imp��t pour enfants (CIE)		Refundable child tax credit Remboursement du cr��dit d'imp��t pour enfants		Total CTC allowed(1) Total, CIE allou��(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
		\$	\$		\$		\$	\$
Family								
Loss and nil	1,130	-9,784	-9,076	690	902	1,130	1,515	2,418
\$1 to 2,000	5,460	6,882	7,182	4,680	6,772	5,460	6,065	12,825
2,000 to 3,000	1,910	4,148	4,609	1,550	3,170	1,910	2,739	5,909
3,000 to 4,000	1,040	2,760	3,696	830	1,303	1,040	1,262	2,564
4,000 to 5,000	1,110	3,381	5,002	660	1,110	1,110	1,550	2,660
5,000 to 6,000	1,990	6,966	10,989	1,450	2,037	1,990	2,669	4,706
6,000 to 7,000	1,670	6,275	10,862	1,200	1,712	1,670	1,858	3,569
7,000 to 8,000	1,800	8,807	13,292	1,550	2,204	1,800	1,763	3,967
8,000 to 9,000	1,860	7,668	15,651	1,330	1,657	1,860	2,165	3,822
9,000 to 10,000	3,440	15,170	32,681	2,910	4,415	3,440	3,797	8,212
10,000 to 11,000	3,680	15,967	38,454	2,970	4,272	3,680	3,820	8,091
11,000 to 12,000	6,390	28,464	73,629	5,820	7,273	6,390	6,105	13,378
12,000 to 13,000	6,620	31,494	83,111	6,000	7,968	6,620	6,378	14,346
13,000 to 14,000	7,030	30,645	94,776	6,410	8,792	7,030	6,628	15,419
14,000 to 15,000	7,320	34,366	106,273	6,590	8,989	7,320	6,791	15,780
15,000 to 16,000	6,450	42,427	100,276	5,460	7,528	6,450	7,174	14,544
16,000 to 17,000	6,460	36,164	106,527	5,820	8,098	6,380	5,727	13,825
17,000 to 18,000	5,470	33,379	95,683	4,220	6,232	5,470	6,080	12,311
18,000 to 19,000	5,410	38,821	100,042	4,390	6,715	5,410	5,654	12,370
19,000 to 20,000	4,160	48,628	80,797	3,160	4,170	4,160	4,302	8,472
20,000 to 21,000	3,850	32,856	79,025	2,850	4,140	3,850	4,425	8,565
21,000 to 22,000	3,100	42,090	66,468	2,430	3,425	3,100	3,074	6,499
22,000 to 23,000	3,770	52,292	84,899	2,690	4,060	3,770	4,362	8,422
23,000 to 24,000	2,230	30,525	52,385	1,830	2,728	2,230	2,228	4,956
24,000 to 25,000	2,000	30,012	49,048	1,050	1,530	2,000	2,713	4,243
Under 25,000	95,390	580,401	1,306,282	78,530	111,201	95,310	100,843	211,874
25,000 to 26,000	1,970	37,025	50,110	970	1,276	1,970	2,542	3,818
26,000 to 28,000	2,790	54,335	75,190	1,430	1,957	2,790	3,640	5,596
28,000 to 30,000	3,300	74,660	95,602	910	1,200	3,300	4,988	6,188
30,000 to 32,000	2,460	46,945	76,140	660	849	2,460	3,682	4,531
32,000 to 34,000	2,540	49,136	83,567	350	412	2,540	3,823	4,235
34,000 to 36,000	2,080	56,773	72,540	370	501	2,080	2,620	3,120
36,000 to 38,000	1,790	48,709	66,439	80	98	1,790	2,230	2,328
38,000 to 40,000	1,470	39,729	57,195	220	261	1,350	1,508	1,749
40,000 to 42,000	1,740	45,988	71,119	290	303	1,580	2,075	2,356
42,000 to 44,000	860	26,479	37,100	80	123	780	807	923
44,000 to 46,000	1,040	25,901	46,843			1,040	1,080	1,080
46,000 to 48,000	850	24,530	40,115	70	119	790	677	786
48,000 to 50,000	640	17,876	31,290	150	122	490	407	515
50,000 and over	2,820	95,650	156,439			2,820	1,878	1,878
Total	121,730	1,224,137	2,265,969	84,100	118,423	121,100	132,799	250,979
Filer								
Loss and nil	3,540	-9,863	31,754	2,220	3,209	3,540	4,564	7,773
\$1 to 2,000	40,970	52,594	551,566	35,840	48,954	40,760	40,947	89,879
2,000 to 5,000	18,230	58,373	274,283	14,430	23,685	18,230	21,139	44,824
5,000 to 10,000	15,790	115,389	259,970	11,370	16,272	15,660	17,898	34,155
10,000 to 15,000	10,650	131,597	198,245	7,620	9,979	10,650	10,850	20,829
15,000 to 20,000	10,220	177,664	214,441	5,920	7,777	10,220	12,134	19,753
20,000 to 25,000	7,310	163,032	185,780	3,970	5,007	7,310	8,366	13,374
Under 25,000	106,700	688,786	1,716,039	81,370	114,884	106,350	115,898	230,587
25,000 to 26,000	1,070	27,202	27,657	480	591	1,070	1,336	1,927
26,000 to 27,000	1,050	27,790	29,325	470	638	1,050	1,267	1,905
27,000 to 28,000	610	16,646	17,026	320	411	610	692	1,102
28,000 to 29,000	1,300	37,123	37,706	540	723	1,300	1,609	2,332
29,000 to 30,000	860	25,363	25,505	190	228	860	1,220	1,448
30,000 to 31,000	620	18,907	20,338	320	383	620	528	910
31,000 to 32,000	620	19,360	21,287			620	1,103	1,103
32,000 to 33,000	480	15,479	15,892			480	728	728
33,000 to 34,000	860	28,967	31,056	30	29	860	1,130	1,160
34,000 to 35,000	1,030	35,766	36,567	70	119	970	1,351	1,460
35,000 to 37,500	1,650	60,235	61,206	100	140	1,650	1,895	2,034
37,500 to 40,000	1,160	45,125	47,342	60	75	1,090	1,190	1,260
40,000 to 45,000	1,530	64,471	64,533	140	176	1,390	1,405	1,561
45,000 to 50,000	1,180	55,232	56,796	20	27	1,150	987	1,001
50,000 and over	1,030	57,687	57,694			1,030	460	460
Total	121,730	1,224,137	2,265,969	84,100	118,423	121,100	132,799	250,979

Note: See pages 18 to 34 for a table description; and page 6 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (suite)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1991 (en milliers de dollars)

Not married - Non marié(e)								Palier de revenu net
Total								
Total								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)	Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)		
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$	Famille - Perte et néant	
6,220	-28,325	-26,336	3,220	2,392	6,220	4,796	7,188	
34,600	25,467	28,350	26,640	20,699	34,380	20,214	40,779	
7,940	14,762	19,944	4,680	4,815	7,940	6,125	10,940	
9,410	22,126	33,038	5,200	3,773	9,340	6,387	10,147	
12,680	37,098	57,484	7,140	5,041	12,470	8,178	13,169	
14,560	48,981	80,240	8,840	5,925	14,540	9,230	15,143	
19,620	68,629	127,996	12,210	8,065	19,620	11,884	19,817	
21,750	75,533	163,740	14,470	9,378	21,520	11,741	21,027	
33,930	119,415	288,496	24,250	14,391	33,440	17,006	31,396	
46,520	144,832	442,790	36,360	22,895	46,340	22,950	45,822	
49,650	195,544	520,591	38,980	25,232	49,250	24,628	49,763	
57,870	279,727	665,285	46,960	33,345	57,490	30,848	64,131	
44,040	254,412	549,247	33,260	25,446	43,680	25,214	50,601	
41,020	256,287	553,274	31,600	24,825	40,540	24,147	48,836	
39,710	278,811	575,664	29,530	22,914	39,630	23,215	46,102	
33,280	312,029	515,952	23,290	19,055	33,080	21,418	40,269	
35,150	326,632	580,305	24,290	20,453	35,020	21,614	42,039	
26,490	297,419	462,911	15,220	12,803	26,440	18,688	31,491	
26,900	340,721	497,816	12,710	12,008	26,900	19,895	31,902	
21,310	313,637	415,332	8,850	7,486	21,270	15,682	23,167	
23,650	365,407	485,476	8,080	7,189	23,540	18,582	25,693	
22,700	394,621	488,038	6,620	5,758	22,700	17,667	23,425	
22,120	392,160	497,527	5,600	5,527	22,110	18,330	23,857	
20,860	388,160	489,918	3,910	4,084	20,800	17,009	21,093	
17,160	349,116	420,249	2,600	2,469	17,160	14,874	17,343	
689,140	5,273,203	8,933,329	434,490	325,967	685,410	430,323	755,141	
							Moins de 25,000	
20,150	431,438	514,162	2,520	2,180	20,150	17,111	19,292	
35,100	797,599	946,306	3,870	3,423	34,900	27,477	30,881	
35,170	870,341	1,017,786	2,820	2,457	34,650	23,782	26,224	
28,100	712,778	871,045	1,780	1,510	27,630	18,171	19,638	
24,530	665,985	808,146	780	697	24,310	14,273	14,928	
20,080	585,051	701,482	670	636	19,790	9,683	10,241	
12,420	328,107	457,911	760	493	11,830	6,149	6,461	
9,440	250,651	367,923	460	429	9,140	4,698	5,037	
7,300	202,687	298,943	530	546	6,900	4,209	4,666	
5,250	168,913	226,200	180	182	5,150	2,354	2,515	
4,590	141,608	206,384	260	135	4,480	2,044	2,171	
3,560	112,738	166,929	70	119	3,490	1,109	1,218	
1,460	34,633	71,358	150	122	1,320	591	699	
4,170	119,383	226,377			4,170	2,165	2,165	
900,450	10,695,116	15,814,280	449,320	338,897	893,300	564,140	901,278	
							Total	
							Déclarant	
25,600	-29,780	275,943	11,480	8,906	25,550	19,108	28,002	
247,670	184,626	2,633,751	193,920	147,398	245,760	142,912	289,754	
91,440	310,176	1,173,804	60,810	52,233	91,010	61,186	113,336	
116,980	860,451	1,692,786	69,690	51,369	115,310	72,133	123,118	
100,610	1,244,023	1,606,940	57,320	38,802	99,650	59,329	97,912	
86,110	1,495,305	1,670,182	35,120	23,581	85,700	56,934	80,265	
79,030	1,769,696	1,853,845	13,630	10,192	78,960	60,847	71,038	
747,430	5,834,496	10,907,251	441,950	332,481	741,940	472,447	803,426	
							Moins de 25,000	
15,970	407,807	418,075	1,270	1,161	15,970	12,814	13,975	
14,810	392,575	397,486	1,310	1,031	14,770	11,883	12,911	
12,920	354,798	360,391	940	828	12,750	8,937	9,748	
14,510	412,865	415,456	1,140	1,182	14,410	9,382	10,559	
13,190	389,410	392,742	860	579	12,880	8,019	8,595	
9,850	299,743	302,718	710	645	9,720	5,723	6,353	
11,270	354,698	358,299	220	130	11,150	6,740	6,851	
8,840	286,569	287,392			8,840	5,035	5,035	
9,530	319,471	324,118	150	76	9,410	4,243	4,286	
8,670	298,698	299,858	70	119	8,600	4,248	4,358	
12,650	456,373	457,850	410	322	12,330	5,306	5,549	
7,000	271,200	274,083	90	98	6,900	3,857	3,936	
8,890	376,011	376,411	200	217	8,690	3,729	3,904	
3,900	181,669	183,408	20	27	3,870	1,313	1,327	
1,050	58,734	58,741			1,050	465	465	
900,450	10,695,116	15,814,280	449,320	338,897	893,300	564,140	901,278	
							Total	

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1991 Taxation year (all money figures in thousands of dollars)

Net income class	Married - Marié(e)						
	With one eligible child Ayant un enfant admissible						
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants	Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Family		\$	\$		\$		\$
Loss and nil	3,690	-21,597	-20,217	770	325	3,690	2,122
\$1 to 2,000	4,840	1,831	2,787	1,880	801	4,840	2,324
2,000 to 3,000	1,420	1,067	3,528	550	241	1,420	761
3,000 to 4,000	1,260	1,231	4,394	790	337	1,260	513
4,000 to 5,000	2,560	6,254	11,521	980	425	2,560	1,292
5,000 to 6,000	2,180	5,123	12,109	960	442	2,180	1,057
6,000 to 7,000	3,050	8,684	19,935	1,500	646	3,000	1,360
7,000 to 8,000	2,520	5,804	18,891	1,420	616	2,520	1,024
8,000 to 9,000	4,030	5,916	34,558	2,270	995	3,950	1,655
9,000 to 10,000	4,780	12,574	45,460	3,160	1,332	4,720	1,769
10,000 to 11,000	4,970	16,234	52,353	2,300	986	4,970	2,337
11,000 to 12,000	8,420	25,510	96,485	4,700	2,025	8,420	3,553
12,000 to 13,000	10,930	40,367	137,013	5,910	2,619	10,930	4,846
13,000 to 14,000	9,400	36,707	126,878	4,750	2,045	9,400	4,242
14,000 to 15,000	6,640	26,622	95,942	3,070	1,333	6,640	3,108
15,000 to 16,000	7,460	40,010	116,044	3,590	1,493	7,460	3,380
16,000 to 17,000	6,860	42,769	113,189	2,450	1,117	6,860	3,513
17,000 to 18,000	9,220	47,916	161,196	3,180	1,340	9,220	4,776
18,000 to 19,000	8,230	45,373	152,484	1,800	867	8,160	4,717
19,000 to 20,000	8,800	58,336	171,329	2,190	975	8,800	4,937
20,000 to 21,000	9,270	63,344	189,689	1,670	716	9,270	5,469
21,000 to 22,000	7,780	55,061	167,206	1,180	571	7,710	4,686
22,000 to 23,000	9,310	71,593	209,396	1,220	602	9,230	5,556
23,000 to 24,000	11,030	81,894	259,181	1,230	553	11,030	6,755
24,000 to 25,000	9,940	82,493	243,627	750	350	9,940	6,373
Under 25,000	158,570	761,117	2,424,979	54,240	23,752	158,160	82,129
25,000 to 26,000	10,230	87,886	260,611	760	351	10,230	6,306
26,000 to 28,000	24,080	212,579	650,631	1,090	500	24,000	13,075
28,000 to 30,000	22,940	224,899	663,593	920	424	22,750	10,463
30,000 to 32,000	26,100	267,172	809,389	1,410	612	24,780	9,312
32,000 to 34,000	26,670	265,051	881,277	720	334	25,950	6,856
34,000 to 36,000	24,370	262,874	853,877	780	374	23,590	3,812
36,000 to 38,000	16,460	165,157	604,987	280	133	16,190	2,243
38,000 to 40,000	9,490	99,874	369,825	290	155	9,190	937
40,000 to 42,000	4,400	56,523	178,289	310	161	4,100	112
42,000 to 44,000							
44,000 to 46,000							
46,000 to 48,000							
48,000 to 50,000							
50,000 and over							
Total	323,310	2,403,200	7,697,541	60,800	26,796	318,940	135,244
Filer							
Loss and nil	66,830	-30,335	1,350,401	15,980	7,036	66,420	29,415
\$1 to 2,000	49,110	33,811	945,636	16,690	7,312	48,720	20,374
2,000 to 5,000	35,890	127,419	805,576	7,180	3,232	35,250	16,308
5,000 to 10,000	66,810	499,200	1,612,714	12,750	5,634	65,090	29,232
10,000 to 15,000	50,590	621,032	1,363,197	5,860	2,574	49,950	20,566
15,000 to 20,000	26,520	458,101	758,814	1,580	647	26,210	10,271
20,000 to 25,000	16,180	359,486	494,831	530	257	16,100	5,642
Under 25,000	311,930	2,068,713	7,331,167	60,560	26,694	307,740	131,807
25,000 to 26,000	2,260	57,467	69,618	30	11	2,230	825
26,000 to 27,000	1,090	28,833	33,111			1,090	419
27,000 to 28,000	1,310	35,839	38,382			1,310	559
28,000 to 29,000	1,460	41,274	43,795	50	19	1,460	543
29,000 to 30,000	630	18,500	21,762			630	107
30,000 to 31,000	1,200	36,648	38,601	70	26	1,130	382
31,000 to 32,000	770	24,229	25,755			770	200
32,000 to 33,000	820	26,457	27,502	90	46	730	206
33,000 to 34,000	420	13,871	15,277			420	53
34,000 to 35,000	650	22,450	22,836			650	66
35,000 to 37,500	560	20,071	20,672			560	58
37,500 to 40,000	230	8,780	8,980			230	19
40,000 to 45,000							
45,000 to 50,000							
50,000 and over							
Total	323,310	2,403,200	7,697,541	60,800	26,796	318,940	135,244

Note: See pages 18 to 34 for a table description; and page 6 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (suite)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1991 (en milliers de dollars)

Married - Marié(e)								Palier de revenu net
With two eligible children Ayant deux enfants admissibles								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$	\$	
12,300	-40,139	-37,615	960	799	12,300	16,665	17,462	Famille
11,260	6,971	9,770	3,490	2,891	11,260	12,737	15,628	Perte et néant
2,370	3,384	5,823	850	681	2,310	2,403	3,030	\$1 à 2,000
2,830	5,147	10,167	1,160	1,010	2,830	2,827	3,837	2,000 à 3,000
2,730	5,966	12,350	940	779	2,730	2,882	3,661	3,000 à 4,000
1,870	5,423	10,598	1,120	939	1,870	1,535	2,473	4,000 à 5,000
2,930	3,184	19,113	910	690	2,930	3,236	3,926	5,000 à 6,000
2,800	10,021	21,014	1,410	1,152	2,800	2,446	3,598	6,000 à 7,000
3,780	16,017	32,432	2,070	1,850	3,780	3,308	5,111	7,000 à 8,000
4,730	16,242	45,299	2,790	2,303	4,730	3,961	6,263	8,000 à 9,000
4,610	19,478	48,520	2,470	1,976	4,610	4,035	5,917	9,000 à 10,000
6,270	27,362	72,364	3,460	2,789	6,180	5,648	8,369	10,000 à 11,000
9,030	27,918	113,539	5,520	4,572	8,960	7,487	12,060	11,000 à 12,000
9,710	39,923	131,131	5,390	4,584	9,710	8,455	12,942	12,000 à 13,000
8,240	36,978	119,236	4,130	3,466	8,240	7,563	11,028	13,000 à 14,000
7,690	34,377	118,881	3,940	3,432	7,640	6,792	10,216	14,000 à 15,000
7,820	37,254	128,795	3,280	2,829	7,820	7,467	10,296	15,000 à 16,000
10,200	55,018	178,856	3,630	2,956	10,200	11,053	14,009	16,000 à 17,000
9,800	59,003	180,665	3,270	2,729	9,760	10,567	13,279	17,000 à 18,000
9,860	57,659	192,249	2,470	2,080	9,860	11,049	13,129	18,000 à 19,000
9,970	50,453	204,428	1,500	1,248	9,900	11,806	13,054	19,000 à 20,000
11,560	86,259	248,164	1,230	967	11,560	14,322	15,289	20,000 à 21,000
10,920	76,558	245,703	1,800	1,491	10,870	12,953	14,445	21,000 à 22,000
12,790	92,691	300,067	1,550	1,262	12,790	15,836	17,098	22,000 à 23,000
12,870	95,062	315,642	1,250	1,002	12,870	16,407	17,409	23,000 à 24,000
188,920	828,207	2,727,191	60,560	50,476	188,470	203,439	253,532	24,000 à 25,000
								Moins de 25,000
14,070	97,604	358,939	1,250	1,077	14,070	17,547	18,624	25,000 à 26,000
28,630	197,687	772,616	1,570	1,291	28,550	34,406	35,697	26,000 à 28,000
32,570	293,999	942,783	1,630	1,290	32,570	35,378	36,628	28,000 à 30,000
28,580	225,833	885,763	1,010	917	28,430	29,257	30,137	30,000 à 32,000
35,230	288,972	1,161,689	1,570	1,346	34,750	31,838	33,117	32,000 à 34,000
34,840	306,320	1,219,320	1,040	841	34,170	28,289	29,039	34,000 à 36,000
37,840	338,538	1,400,200	1,030	867	36,880	26,637	27,299	36,000 à 38,000
34,200	336,621	1,334,827	410	384	33,790	21,063	21,343	38,000 à 40,000
36,820	393,032	1,509,657	600	535	36,220	18,851	19,142	40,000 à 42,000
37,140	415,946	1,596,458	370	302	36,820	15,400	15,561	42,000 à 44,000
38,500	434,179	1,733,307	460	360	38,040	11,392	11,484	44,000 à 46,000
38,210	466,253	1,794,207	160	139	38,050	8,240	8,271	46,000 à 48,000
19,710	248,575	960,871	60	58	19,650	4,234	4,244	48,000 à 50,000
19,430	354,864	1,017,769	150	146	19,270	2,921	2,982	50,000 et plus
624,670	5,226,629	19,415,596	71,890	60,029	619,720	488,893	547,101	Total
128,590	-56,862	3,301,706	18,490	15,467	128,370	121,099	136,538	Déclarant
93,560	74,768	2,453,991	18,110	15,109	92,960	81,559	96,588	Perte et néant
63,980	220,908	1,864,904	8,300	6,906	63,570	55,029	61,759	\$1 à 2,000
114,350	863,967	3,534,909	13,640	11,546	112,910	92,217	103,206	2,000 à 5,000
95,460	1,177,080	3,284,612	8,400	6,831	94,430	65,923	72,247	5,000 à 10,000
54,270	938,843	2,007,691	3,400	2,846	53,830	33,548	36,242	10,000 à 15,000
35,900	796,976	1,371,935	770	623	35,590	21,443	22,020	15,000 à 20,000
586,100	4,015,681	17,819,748	71,100	59,329	581,660	470,819	528,601	20,000 à 25,000
								Moins de 25,000
5,030	128,097	195,011	80	81	5,020	2,855	2,926	25,000 à 26,000
5,970	158,837	238,843	100	85	5,920	3,217	3,275	26,000 à 27,000
3,220	88,882	135,841	230	209	3,000	1,210	1,293	27,000 à 28,000
4,370	124,409	173,220	40	40	4,370	2,522	2,522	28,000 à 29,000
3,170	93,485	125,395			3,170	1,821	1,821	29,000 à 30,000
2,120	64,625	86,141	20	15	2,100	1,100	1,111	30,000 à 31,000
1,510	47,752	63,725	80	83	1,510	708	764	31,000 à 32,000
1,590	51,587	66,164	180	140	1,450	490	590	32,000 à 33,000
1,740	58,385	74,351			1,740	867	867	33,000 à 34,000
1,010	34,542	42,213			1,010	386	386	34,000 à 35,000
2,640	95,437	110,206			2,640	1,111	1,111	35,000 à 37,500
1,800	70,040	80,789			1,800	540	540	37,500 à 40,000
2,670	111,464	118,647			2,670	946	946	40,000 à 45,000
1,400	66,191	68,067	60	48	1,330	246	294	45,000 à 50,000
330	17,215	17,237			330	56	56	50,000 et plus
624,670	5,226,629	19,415,596	71,890	60,029	619,720	488,893	547,101	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1991 Taxation year (all money figures in thousands of dollars)

Net income class	Married - Marié(e)							
	With three or more eligible children Ayant trois enfants admissibles ou plus							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	16,560	-30,802	-29,921	990	1,463	16,560	36,052	37,362
\$1 to 2,000	15,890	11,431	14,643	4,470	6,418	15,890	29,027	35,438
2,000 to 3,000	4,040	7,222	10,068	1,270	2,357	4,040	7,490	9,847
3,000 to 4,000	3,160	7,182	11,068	890	1,639	3,160	6,144	7,783
4,000 to 5,000	3,120	11,036	14,149	1,000	1,424	3,120	5,667	7,092
5,000 to 6,000	2,540	9,756	13,814	630	919	2,540	4,677	5,537
6,000 to 7,000	3,600	17,137	23,322	1,270	2,061	3,600	6,290	8,351
7,000 to 8,000	3,320	14,554	24,694	1,190	1,821	3,320	5,292	7,113
8,000 to 9,000	3,140	12,991	26,689	1,600	2,253	3,140	4,646	6,900
9,000 to 10,000	3,010	10,058	28,535	1,740	2,792	3,010	4,222	6,957
10,000 to 11,000	3,440	13,211	36,185	2,310	2,885	3,440	4,484	7,369
11,000 to 12,000	4,560	21,489	52,428	2,910	4,380	4,560	6,498	10,808
12,000 to 13,000	5,530	26,667	69,241	3,340	4,771	5,530	7,534	12,305
13,000 to 14,000	6,070	22,237	82,322	4,640	6,742	6,070	7,090	13,832
14,000 to 15,000	7,470	29,384	108,060	6,180	9,231	7,470	8,169	17,400
15,000 to 16,000	6,690	26,875	103,553	4,620	6,760	6,690	8,768	15,527
16,000 to 17,000	6,090	24,284	100,525	3,730	5,751	6,090	8,612	14,363
17,000 to 18,000	6,310	36,337	110,298	4,140	6,127	6,310	8,041	14,168
18,000 to 19,000	5,130	20,597	94,723	3,670	5,706	5,130	6,558	12,264
19,000 to 20,000	6,570	37,319	127,944	5,160	8,334	6,570	7,545	15,692
20,000 to 21,000	6,850	45,085	140,637	3,810	5,532	6,850	9,772	15,304
21,000 to 22,000	7,040	33,681	151,016	4,010	5,928	7,040	10,102	16,030
22,000 to 23,000	7,420	49,293	167,088	4,130	5,955	7,420	10,476	16,430
23,000 to 24,000	6,480	35,917	152,508	3,740	5,872	6,480	9,050	14,922
24,000 to 25,000	7,570	47,388	184,992	3,380	4,496	7,570	12,257	16,753
Under 25,000	151,580	540,328	1,818,581	74,810	111,619	151,580	234,461	345,547
25,000 to 26,000	8,730	58,201	222,670	4,250	6,504	8,730	13,213	19,716
26,000 to 28,000	17,630	115,686	476,618	5,380	7,677	17,630	30,243	37,920
28,000 to 30,000	16,360	120,503	474,890	3,240	4,871	16,360	28,553	33,424
30,000 to 32,000	16,080	140,302	498,775	2,850	3,948	16,080	27,126	31,074
32,000 to 34,000	19,280	136,195	637,100	2,160	3,228	19,280	32,354	35,582
34,000 to 36,000	18,240	132,430	638,663	2,320	3,141	18,190	27,605	30,745
36,000 to 38,000	15,940	143,019	589,987	950	1,330	15,710	23,304	24,631
38,000 to 40,000	16,270	132,054	633,842	930	1,438	15,960	21,583	22,978
40,000 to 42,000	17,130	129,535	702,312	870	1,282	16,450	23,050	24,246
42,000 to 44,000	17,880	171,104	769,807	490	671	17,450	21,086	21,665
44,000 to 46,000	18,050	191,775	811,034	430	569	17,700	21,294	21,755
46,000 to 48,000	18,100	168,931	849,337	90	110	18,000	18,924	18,989
48,000 to 50,000	18,000	180,628	881,127	280	358	17,810	16,318	16,570
50,000 and over	55,480	1,044,876	3,119,503	710	1,002	54,770	31,392	31,809
Total	424,760	3,405,568	13,124,245	99,770	147,748	421,690	570,505	716,649
Filer								
Loss and nil	103,350	-40,081	2,416,803	30,850	47,247	103,000	163,950	210,994
\$1 to 2,000	67,740	58,159	1,576,191	21,900	30,815	67,570	99,071	129,841
2,000 to 5,000	43,430	149,161	1,130,865	12,890	20,923	43,380	64,101	85,020
5,000 to 10,000	64,650	476,815	1,951,487	14,760	21,204	64,160	89,279	110,215
10,000 to 15,000	53,860	660,212	1,965,987	10,410	14,898	53,050	61,984	76,593
15,000 to 20,000	40,000	692,058	1,684,215	5,060	7,358	39,640	42,793	49,787
20,000 to 25,000	24,220	539,322	1,084,128	2,670	3,571	23,990	22,569	26,033
Under 25,000	397,230	2,535,646	11,809,678	98,540	146,015	394,780	543,747	688,483
25,000 to 26,000	4,670	118,672	211,182	320	433	4,610	4,716	5,141
26,000 to 27,000	2,350	62,353	117,349	160	191	2,330	1,647	1,815
27,000 to 28,000	3,120	86,003	134,317	80	98	3,080	4,119	4,194
28,000 to 29,000	3,290	93,658	151,761	260	363	3,080	3,294	3,551
29,000 to 30,000	1,800	53,209	79,487	80	101	1,790	1,749	1,847
30,000 to 31,000	1,870	57,203	93,936	60	154	1,810	1,778	1,850
31,000 to 32,000	1,180	37,081	60,551			1,180	1,059	1,059
32,000 to 33,000	1,030	33,328	45,836	110	147	980	1,207	1,338
33,000 to 34,000	1,180	39,603	54,885			1,180	1,149	1,149
34,000 to 35,000	800	27,542	37,254			800	898	898
35,000 to 37,500	1,730	62,324	87,303	70	77	1,660	1,696	1,773
37,500 to 40,000	1,170	45,309	58,669	20	21	1,150	818	837
40,000 to 45,000	1,930	82,094	102,970	80	147	1,840	1,607	1,694
45,000 to 50,000	730	34,228	40,558			730	662	662
50,000 and over	690	37,317	38,510			690	359	359
Total	424,760	3,405,568	13,124,245	99,770	147,748	421,690	570,505	716,649

Note: See pages 18 to 34 for a table description; and page 6 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (suite)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1991 (en milliers de dollars)

Married - Marié(e)								Palier de revenu net
Total Total								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$	\$	Famille
32,550	-92,539	-87,752	2,710	2,586	32,550	54,840	57,271	Perte et néant
31,980	20,234	27,201	9,840	10,110	31,980	44,087	54,127	\$1 à 2,000
7,830	11,674	19,419	2,670	3,280	7,770	10,654	13,880	2,000 à 3,000
7,240	13,560	25,630	2,840	2,987	7,240	9,484	12,470	3,000 à 4,000
8,410	23,257	38,020	2,920	2,629	8,410	9,840	12,443	4,000 à 5,000
6,580	20,302	36,522	2,710	2,300	6,580	7,268	9,509	5,000 à 6,000
9,580	29,004	62,369	3,680	3,397	9,530	10,887	14,273	6,000 à 7,000
8,640	30,378	64,599	4,010	3,589	8,640	8,762	12,351	7,000 à 8,000
10,950	34,924	93,679	5,940	5,099	10,880	9,609	14,623	8,000 à 9,000
12,520	38,874	119,293	7,680	6,427	12,460	9,952	16,287	9,000 à 10,000
13,020	48,923	137,058	7,080	5,847	13,020	10,856	16,584	10,000 à 11,000
19,250	74,360	221,277	11,060	9,194	19,160	15,699	24,756	11,000 à 12,000
25,490	94,952	319,792	14,770	11,963	25,420	19,867	31,830	12,000 à 13,000
25,180	98,867	340,331	14,780	13,371	25,180	19,787	33,061	13,000 à 14,000
22,340	92,984	323,239	13,380	14,030	22,340	18,840	32,870	14,000 à 15,000
21,840	101,262	338,478	12,150	11,685	21,790	18,939	30,617	15,000 à 16,000
20,770	104,307	342,509	9,450	9,697	20,770	19,592	29,289	16,000 à 17,000
25,730	139,271	450,349	10,950	10,422	25,730	23,871	34,293	17,000 à 18,000
23,150	124,973	427,872	8,730	9,302	23,040	21,842	31,113	18,000 à 19,000
25,220	153,314	491,522	9,820	11,389	25,220	23,531	34,670	19,000 à 20,000
26,090	158,881	534,755	6,980	7,496	26,020	27,047	34,544	20,000 à 21,000
26,380	175,001	566,385	6,420	7,466	26,310	29,111	36,564	21,000 à 22,000
27,650	197,444	622,186	7,150	8,048	27,520	28,985	36,987	22,000 à 23,000
30,290	210,502	711,756	6,520	7,687	30,290	31,641	39,328	23,000 à 24,000
30,380	224,942	744,262	5,380	5,848	30,380	35,037	40,885	24,000 à 25,000
499,060	2,129,652	6,970,751	189,600	185,847	498,220	520,028	704,626	Moins de 25,000
33,020	243,691	842,221	6,250	7,931	33,020	37,066	44,997	25,000 à 26,000
70,350	525,952	1,899,865	8,040	9,468	70,180	77,724	87,191	26,000 à 28,000
71,870	639,401	2,081,265	5,790	6,586	71,680	74,394	80,929	28,000 à 30,000
70,750	633,307	2,193,927	5,280	5,477	69,290	65,694	71,018	30,000 à 32,000
81,190	690,219	2,680,065	4,460	4,907	79,980	71,048	75,758	32,000 à 34,000
77,460	701,624	2,711,861	4,150	4,357	75,950	59,707	63,761	34,000 à 36,000
70,240	646,714	2,595,174	2,270	2,330	68,770	52,184	54,211	36,000 à 38,000
59,950	568,548	2,338,493	1,640	1,978	58,950	43,584	45,289	38,000 à 40,000
58,350	579,090	2,390,258	1,780	1,978	56,760	42,014	43,505	40,000 à 42,000
55,020	587,050	2,366,264	860	973	54,270	36,486	37,226	42,000 à 44,000
56,550	625,954	2,544,341	890	928	55,740	32,686	33,239	44,000 à 46,000
56,310	635,184	2,643,544	260	248	56,050	27,164	27,260	46,000 à 48,000
37,710	429,203	1,841,998	340	416	37,450	20,551	20,814	48,000 à 50,000
74,910	1,399,808	4,137,355	870	1,148	74,040	34,313	34,792	50,000 et plus
1,372,740	11,035,397	40,237,382	232,450	234,573	1,360,350	1,194,642	1,424,616	Total
298,780	-127,278	7,068,910	65,320	69,751	297,800	314,464	383,853	Déclarant
210,400	166,738	4,975,818	56,690	53,237	209,240	201,004	253,980	Perte et néant
143,290	497,488	3,801,345	28,380	31,060	142,200	135,439	166,165	\$1 à 2,000
245,810	1,839,982	7,099,111	41,140	38,385	242,150	210,727	247,815	2,000 à 5,000
199,900	2,458,324	6,613,796	24,680	24,303	197,430	148,473	171,891	5,000 à 10,000
120,790	2,089,002	4,450,720	10,040	10,851	119,680	86,612	96,839	10,000 à 15,000
76,290	1,695,784	2,950,893	3,960	4,451	75,670	49,655	53,912	15,000 à 20,000
1,295,260	8,620,040	36,960,593	230,200	232,038	1,284,180	1,146,373	1,374,455	20,000 à 25,000
11,970	304,236	475,811	430	525	11,860	8,395	8,898	Moins de 25,000
9,420	250,023	389,303	260	277	9,340	5,283	5,509	25,000 à 26,000
7,650	210,724	308,541	300	307	7,380	5,888	6,045	26,000 à 27,000
9,110	259,341	368,776	350	421	8,910	6,360	6,634	27,000 à 28,000
5,600	165,193	226,644	80	101	5,590	3,678	3,776	28,000 à 29,000
5,190	158,475	218,678	150	195	5,050	3,261	3,363	29,000 à 30,000
3,460	109,063	150,031	80	83	3,460	1,967	2,023	30,000 à 31,000
3,430	111,372	139,503	380	333	3,160	1,903	2,147	31,000 à 32,000
3,340	111,858	144,512			3,340	2,069	2,069	32,000 à 33,000
2,460	84,534	102,303			2,460	1,349	1,349	33,000 à 34,000
4,930	177,832	218,180	70	77	4,860	2,865	2,942	34,000 à 35,000
3,190	124,128	148,437	20	21	3,170	1,377	1,396	35,000 à 37,500
4,590	193,558	221,616	80	147	4,510	2,553	2,640	37,500 à 40,000
2,120	100,419	108,624	60	48	2,060	908	955	40,000 à 45,000
1,030	54,600	55,830			1,030	414	415	45,000 à 50,000
1,372,740	11,035,397	40,237,382	232,450	234,573	1,360,350	1,194,642	1,424,616	50,000 et plus
								Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1991 Taxation year (all money figures in thousands of dollars)

Net income class	Grand total - Total global							
	With one eligible child							
	Ayant un enfant admissible							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
Number Nombre				Amount Montant	Number Nombre	Amount Montant		
Family		\$	\$		\$		\$	
Loss and nil	6,980	-31,979	-30,585	2,510	1,092	6,980	3,650	4,742
\$1 to 2,000	23,330	11,906	14,998	14,930	6,971	23,110	9,301	16,148
2,000 to 3,000	6,320	9,147	15,988	2,970	1,324	6,320	3,056	4,380
3,000 to 4,000	6,980	14,155	24,503	3,830	1,749	6,920	3,169	4,906
4,000 to 5,000	10,600	29,193	48,152	5,130	2,339	10,470	5,067	7,330
5,000 to 6,000	12,100	37,269	66,934	6,580	2,957	12,080	5,522	8,467
6,000 to 7,000	15,600	49,668	101,939	9,140	4,062	15,550	6,804	10,783
7,000 to 8,000	17,640	52,399	132,939	11,190	5,196	17,410	7,143	12,289
8,000 to 9,000	27,740	75,141	236,629	18,900	8,447	27,660	10,543	18,952
9,000 to 10,000	36,370	101,038	346,370	27,790	12,718	36,180	12,453	25,112
10,000 to 11,000	36,430	143,261	381,886	26,720	12,316	36,020	12,780	24,973
11,000 to 12,000	36,920	191,423	423,778	26,480	11,916	36,610	13,077	24,931
12,000 to 13,000	31,790	174,510	397,091	20,500	9,226	31,500	12,505	21,672
13,000 to 14,000	28,400	165,646	383,320	18,860	8,759	27,930	10,747	19,370
14,000 to 15,000	26,550	177,503	383,684	16,880	7,620	26,500	10,677	18,288
15,000 to 16,000	21,930	206,014	339,894	12,690	5,535	21,810	8,692	14,209
16,000 to 17,000	21,730	232,141	358,780	10,870	4,835	21,680	9,458	14,264
17,000 to 18,000	21,660	221,869	378,603	9,500	4,101	21,660	10,042	14,143
18,000 to 19,000	21,060	242,199	390,392	6,050	2,739	20,990	11,225	13,951
19,000 to 20,000	20,090	247,337	391,734	5,640	2,487	20,090	10,646	13,070
20,000 to 21,000	22,200	285,992	455,050	5,100	2,296	22,140	12,396	14,614
21,000 to 22,000	20,190	281,945	434,520	4,060	1,843	20,120	11,331	13,162
22,000 to 23,000	21,690	309,375	487,715	3,370	1,529	21,610	12,554	14,037
23,000 to 24,000	22,910	312,843	538,199	2,350	1,067	22,910	13,880	14,947
24,000 to 25,000	19,440	277,165	476,269	1,600	701	19,440	11,982	12,682
Under 25,000	536,640	3,817,162	7,178,780	273,630	123,826	533,690	238,700	361,422
25,000 to 26,000	21,640	337,021	551,900	1,640	719	21,640	13,084	13,804
26,000 to 28,000	43,880	659,132	1,184,497	2,580	1,134	43,750	23,322	24,453
28,000 to 30,000	44,990	783,419	1,301,588	1,510	678	44,370	19,877	20,534
30,000 to 32,000	41,310	660,818	1,280,932	2,060	918	39,530	14,134	14,891
32,000 to 34,000	39,980	641,802	1,320,628	940	427	39,050	9,958	10,213
34,000 to 36,000	34,760	571,940	1,216,686	1,020	468	33,730	5,239	5,427
36,000 to 38,000	21,760	291,874	799,013	690	340	21,070	2,817	2,910
38,000 to 40,000	11,990	139,424	467,104	340	179	11,650	1,198	1,233
40,000 to 42,000	5,000	67,087	202,446	310	161	4,690	123	129
42,000 to 44,000								
44,000 to 46,000								
46,000 to 48,000								
48,000 to 50,000								
50,000 and over								
Total	801,940	7,969,749	15,503,658	284,710	128,850	793,170	328,453	455,017
Filer								
Loss and nil	81,810	-41,073	1,513,599	21,660	9,688	81,340	37,340	46,885
\$1 to 2,000	176,410	102,796	2,100,587	110,810	51,893	174,730	66,462	117,871
2,000 to 5,000	79,680	279,791	1,298,026	34,480	15,654	78,760	33,705	49,124
5,000 to 10,000	130,530	969,816	2,478,650	48,800	21,780	127,960	54,812	75,826
10,000 to 15,000	106,240	1,305,987	2,197,732	37,580	16,546	104,760	41,845	58,120
15,000 to 20,000	77,460	1,345,820	1,711,495	21,660	9,208	76,970	32,965	42,000
20,000 to 25,000	63,120	1,410,127	1,568,234	7,210	3,051	63,030	31,361	34,372
Under 25,000	715,250	5,373,265	12,868,323	282,200	127,819	707,550	298,490	424,199
25,000 to 26,000	11,200	285,684	298,966	310	119	11,180	6,025	6,139
26,000 to 27,000	8,700	230,234	234,970	680	271	8,660	4,260	4,528
27,000 to 28,000	9,020	247,804	251,962	350	145	9,020	4,147	4,292
28,000 to 29,000	10,600	301,405	304,203	100	39	10,600	4,564	4,603
29,000 to 30,000	9,050	266,832	271,796	310	122	8,730	3,280	3,399
30,000 to 31,000	6,600	201,121	203,599	260	122	6,400	2,119	2,221
31,000 to 32,000	6,890	216,953	218,973	120	49	6,770	1,883	1,913
32,000 to 33,000	5,310	172,193	173,414	90	46	5,220	1,284	1,296
33,000 to 34,000	6,490	217,352	219,217	120	47	6,370	1,196	1,210
34,000 to 35,000	5,060	174,194	174,708			5,060	674	674
35,000 to 37,500	6,740	242,129	242,730	170	69	6,570	436	447
37,500 to 40,000	860	33,240	33,439			860	93	93
40,000 to 45,000	180	7,273	7,273			180	2	2
45,000 to 50,000								
50,000 and over								
Total	801,940	7,969,749	15,503,658	284,710	128,850	793,170	328,453	455,017

Note: See pages 18 to 34 for a table description; and page 6 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1991 (en milliers de dollars)

Grand total - Total global								Palier de revenu net
With two eligible children Ayant deux enfants admissibles								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$		Famille Perte et néant
14,110	-48,299	-44,506	1,750	1,521	14,110	18,417	19,938	\$1 à 2,000
21,900	15,482	18,728	12,400	10,648	21,900	19,908	30,494	2,000 à 3,000
3,510	5,918	8,699	1,560	1,243	3,450	3,494	4,683	3,000 à 4,000
5,470	11,590	19,401	2,490	2,068	5,470	5,296	7,364	4,000 à 5,000
6,250	16,745	28,201	3,260	2,796	6,170	5,734	8,530	5,000 à 6,000
4,510	15,292	25,025	2,890	2,312	4,510	3,631	5,942	6,000 à 7,000
8,330	24,553	54,243	4,280	3,627	8,330	7,819	11,387	7,000 à 8,000
7,640	30,151	57,414	4,550	3,746	7,640	6,305	10,009	8,000 à 9,000
12,140	58,539	103,206	8,360	7,132	11,650	9,261	16,346	9,000 à 10,000
16,220	57,441	154,498	11,610	9,396	16,170	12,430	21,827	10,000 à 11,000
19,130	72,028	201,124	14,060	11,606	19,130	14,400	25,913	11,000 à 12,000
29,240	112,711	336,728	22,830	18,970	29,080	20,867	39,769	12,000 à 13,000
25,580	116,693	319,597	18,200	15,443	25,440	18,664	34,107	13,000 à 14,000
24,690	136,626	333,187	16,470	13,903	24,690	19,470	33,277	14,000 à 15,000
20,710	130,542	300,886	13,260	11,105	20,680	16,417	27,505	15,000 à 16,000
20,060	137,974	310,707	12,660	10,918	19,920	15,724	26,606	16,000 à 17,000
21,640	138,351	356,983	13,320	11,466	21,640	17,410	28,876	17,000 à 18,000
18,780	145,104	328,676	8,310	6,765	18,730	18,397	25,162	18,000 à 19,000
18,450	164,077	340,530	7,330	6,149	18,410	18,300	24,431	19,000 à 20,000
15,720	133,668	306,379	4,710	3,883	15,670	16,721	20,604	20,000 à 21,000
16,840	160,355	345,518	3,290	2,718	16,720	19,036	21,754	21,000 à 22,000
18,750	211,905	402,419	2,540	2,028	18,750	22,270	24,298	22,000 à 23,000
16,880	178,645	380,012	2,560	2,031	16,830	19,924	21,955	23,000 à 24,000
19,530	219,377	458,582	2,510	2,104	19,470	23,492	25,596	24,000 à 25,000
18,540	219,494	454,202	1,940	1,591	18,540	22,960	24,551	Moins de 25,000
404,600	2,464,963	5,600,437	197,130	165,167	403,050	376,348	540,924	
20,830	242,882	531,703	1,920	1,613	20,830	25,338	26,950	25,000 à 26,000
41,150	494,398	1,109,866	2,520	2,123	40,910	47,997	50,102	26,000 à 28,000
42,380	531,161	1,226,971	2,960	2,294	42,290	44,758	47,007	28,000 à 30,000
39,000	498,019	1,209,126	1,480	1,273	38,850	38,924	40,160	30,000 à 32,000
43,900	529,070	1,446,915	1,780	1,538	43,420	39,185	40,656	32,000 à 34,000
42,460	525,532	1,485,453	1,100	883	41,730	33,926	34,711	34,000 à 36,000
43,170	491,219	1,597,647	1,300	1,055	42,030	29,982	30,803	36,000 à 38,000
39,670	507,992	1,548,275	600	529	39,130	23,993	24,366	38,000 à 40,000
41,790	539,167	1,713,323	850	778	40,940	20,974	21,441	40,000 à 42,000
41,530	558,380	1,785,558	470	361	41,180	16,947	17,153	42,000 à 44,000
42,060	549,886	1,892,848	720	495	41,480	12,357	12,575	44,000 à 46,000
40,920	554,461	1,921,021	160	139	40,760	8,673	8,703	46,000 à 48,000
20,530	265,331	1,000,939	60	58	20,470	4,417	4,428	48,000 à 50,000
20,770	378,597	1,087,707	150	146	20,620	3,208	3,270	50,000 et plus
924,760	9,131,058	25,157,790	213,200	178,449	917,690	727,026	903,248	Total
135,690	-66,042	3,382,697	22,070	18,513	135,470	127,718	146,203	Déclarant Perte et néant
172,950	137,814	3,381,225	82,060	68,973	171,950	137,436	206,143	\$1 à 2,000
93,390	320,338	2,271,975	27,380	23,031	92,850	77,680	100,534	2,000 à 5,000
151,820	1,138,413	4,101,789	35,900	30,498	149,690	120,871	150,736	5,000 à 10,000
129,760	1,604,551	3,858,772	26,380	21,682	128,620	93,122	114,260	10,000 à 15,000
79,230	1,368,765	2,510,751	12,520	10,090	78,560	55,653	65,564	15,000 à 20,000
60,680	1,353,000	1,966,596	3,740	3,013	60,300	48,205	51,172	20,000 à 25,000
823,510	5,856,839	21,473,805	210,050	175,800	817,430	660,685	834,611	Moins de 25,000
11,000	280,485	356,081	590	543	10,990	9,134	9,667	25,000 à 26,000
12,130	322,221	405,145	260	207	12,080	9,992	10,171	26,000 à 27,000
7,820	215,069	265,627	490	481	7,440	5,867	6,205	27,000 à 28,000
8,430	240,020	290,562	590	480	8,340	6,273	6,708	28,000 à 29,000
7,090	209,200	242,597	360	229	7,090	5,447	5,676	29,000 à 30,000
5,940	180,988	203,523	210	181	5,920	4,558	4,735	30,000 à 31,000
6,050	190,366	207,519	190	164	6,050	4,661	4,799	31,000 à 32,000
5,450	176,941	191,753	180	140	5,320	3,720	3,819	32,000 à 33,000
4,340	145,407	163,474			4,340	2,836	2,836	33,000 à 34,000
4,230	145,731	153,631			4,230	2,675	2,675	34,000 à 35,000
7,450	269,516	284,790	150	113	7,310	4,145	4,236	35,000 à 37,500
7,000	271,655	283,069	30	23	6,970	3,133	3,141	37,500 à 40,000
9,850	415,731	423,252	50	41	9,790	3,268	3,287	40,000 à 45,000
4,120	192,628	194,679	60	48	4,050	572	619	45,000 à 50,000
350	18,262	18,284			350	60	60	50,000 et plus
924,760	9,131,058	25,157,790	213,200	178,449	917,690	727,026	903,248	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (concluded)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1991 Taxation year (all money figures in thousands of dollars)

Net income class	Grand total - Total global							
	With three or more eligible children							
	Ayant trois enfants admissibles ou plus							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	17,680	-40,586	-38,997	1,680	2,366	17,680	37,568	39,780
\$1 to 2,000	21,350	18,313	21,825	9,160	13,190	21,350	35,092	48,263
2,000 to 3,000	5,940	11,370	14,677	2,820	5,528	5,940	10,229	15,757
3,000 to 4,000	4,200	9,942	14,764	1,720	2,942	4,200	7,405	10,347
4,000 to 5,000	4,230	14,417	19,151	1,660	2,534	4,230	7,217	9,752
5,000 to 6,000	4,530	16,721	24,803	2,070	2,956	4,530	7,345	10,243
6,000 to 7,000	5,270	23,412	34,184	2,470	3,772	5,270	8,148	11,920
7,000 to 8,000	5,120	23,361	37,986	2,740	4,025	5,120	7,055	11,080
8,000 to 9,000	5,000	20,659	42,340	2,930	3,910	5,000	6,811	10,721
9,000 to 10,000	6,450	25,227	61,215	4,650	7,207	6,450	8,018	15,169
10,000 to 11,000	7,130	29,178	74,639	5,280	7,157	7,130	8,303	15,460
11,000 to 12,000	10,960	49,953	126,057	8,720	11,653	10,960	12,603	24,187
12,000 to 13,000	12,150	58,161	152,352	9,340	12,740	12,150	13,912	26,652
13,000 to 14,000	13,100	52,882	177,098	11,050	15,534	13,100	13,717	29,251
14,000 to 15,000	14,790	63,749	214,333	12,760	18,220	14,790	14,961	33,180
15,000 to 16,000	13,140	69,302	203,830	10,090	14,288	13,140	15,941	30,071
16,000 to 17,000	12,550	60,447	207,052	9,540	13,849	12,470	14,339	28,188
17,000 to 18,000	11,780	69,717	205,981	8,360	12,359	11,780	14,121	26,480
18,000 to 19,000	10,540	59,418	194,766	8,060	12,422	10,540	12,212	24,634
19,000 to 20,000	10,730	85,947	208,741	8,320	12,504	10,730	11,846	24,163
20,000 to 21,000	10,700	77,941	219,663	6,660	9,672	10,700	14,197	23,869
21,000 to 22,000	10,130	75,771	217,484	6,440	9,353	10,130	13,176	22,529
22,000 to 23,000	11,200	101,584	251,987	6,820	10,015	11,200	14,837	24,852
23,000 to 24,000	8,710	66,442	204,893	5,570	8,600	8,710	11,277	19,878
24,000 to 25,000	9,570	77,400	234,040	4,440	6,026	9,570	14,970	20,995
Under 25,000	246,960	1,120,729	3,124,863	153,330	222,820	246,890	335,304	557,421
25,000 to 26,000	10,690	95,226	272,780	5,220	7,779	10,690	15,755	23,535
26,000 to 28,000	20,420	170,021	551,808	6,810	9,634	20,420	33,883	43,516
28,000 to 30,000	19,670	195,163	570,492	4,150	6,071	19,670	33,541	39,612
30,000 to 32,000	18,540	187,247	574,914	3,520	4,797	18,540	30,807	35,604
32,000 to 34,000	21,820	185,331	720,668	2,510	3,640	21,820	36,177	39,817
34,000 to 36,000	20,320	189,204	711,203	2,690	3,642	20,270	30,225	33,865
36,000 to 38,000	17,740	191,728	656,426	1,040	1,429	17,500	25,534	26,959
38,000 to 40,000	17,730	171,783	691,037	1,160	1,699	17,310	23,091	24,727
40,000 to 42,000	18,870	175,524	773,430	1,160	1,585	18,030	25,125	26,602
42,000 to 44,000	18,740	197,583	806,906	570	794	18,230	21,893	22,588
44,000 to 46,000	19,090	217,676	857,877	430	569	18,740	22,374	22,835
46,000 to 48,000	18,950	193,461	889,452	160	229	18,790	19,601	19,775
48,000 to 50,000	18,640	198,505	912,417	420	480	18,300	16,725	17,085
50,000 and over	58,310	1,140,526	3,275,942	710	1,002	57,590	33,270	33,687
Total	546,490	4,629,705	15,390,214	183,870	266,171	542,780	703,304	967,628
Filer								
Loss and nil	106,890	-49,944	2,448,557	33,070	50,456	106,540	168,514	218,768
\$1 to 2,000	108,700	110,753	2,127,758	57,740	79,770	108,320	140,018	219,720
2,000 to 5,000	61,660	207,534	1,405,148	27,320	44,608	61,600	85,240	129,844
5,000 to 10,000	80,430	592,204	2,211,458	26,120	37,476	79,810	107,176	144,370
10,000 to 15,000	64,510	791,809	2,164,233	18,030	24,877	63,700	72,835	97,422
15,000 to 20,000	50,210	869,722	1,898,656	10,980	15,135	49,850	54,927	69,540
20,000 to 25,000	31,520	702,354	1,269,908	6,640	8,578	31,300	30,935	39,406
Under 25,000	503,930	3,224,432	13,525,717	179,910	260,899	501,130	659,645	919,070
25,000 to 26,000	5,740	145,874	238,839	790	1,024	5,670	6,051	7,067
26,000 to 27,000	3,400	90,143	146,674	630	830	3,370	2,914	3,721
27,000 to 28,000	3,730	102,649	151,343	400	509	3,680	4,811	5,296
28,000 to 29,000	4,590	130,780	189,467	800	1,085	4,380	4,904	5,882
29,000 to 30,000	2,660	78,571	104,992	270	329	2,650	2,969	3,295
30,000 to 31,000	2,490	76,110	114,274	380	537	2,430	2,306	2,760
31,000 to 32,000	1,800	56,441	81,837			1,800	2,163	2,163
32,000 to 33,000	1,500	48,807	61,728	110	147	1,450	1,935	2,066
33,000 to 34,000	2,050	68,570	85,940	30	29	2,050	2,280	2,309
34,000 to 35,000	1,840	63,308	73,822	70	119	1,770	2,248	2,357
35,000 to 37,500	3,380	122,560	148,509	160	217	3,310	3,590	3,807
37,500 to 40,000	2,330	90,433	106,012	80	96	2,240	2,008	2,097
40,000 to 45,000	3,460	146,565	167,502	230	322	3,230	3,012	3,255
45,000 to 50,000	1,900	89,460	97,354	20	27	1,880	1,649	1,663
50,000 and over	1,730	95,003	96,204			1,730	819	819
Total	546,490	4,629,705	15,390,214	183,870	266,171	542,780	703,304	967,628

Note: See pages 18 to 34 for a table description; and page 6 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1991 (en milliers de dollars)

Grand total - Total global								Palier de revenu net
Total Total								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$		Famille
38,770	-120,864	-114,088	5,930	4,979	38,770	59,635	64,459	Perte et néant
66,580	45,701	55,551	36,480	30,809	66,360	64,301	94,906	\$1 à 2,000
15,770	26,436	39,364	7,350	8,095	15,700	16,779	24,820	2,000 à 3,000
16,650	35,687	58,668	8,040	6,759	16,580	15,871	22,617	3,000 à 4,000
21,090	60,355	95,504	10,050	7,670	20,880	18,019	25,612	4,000 à 5,000
21,140	69,282	116,762	11,540	8,225	21,120	16,499	24,652	5,000 à 6,000
29,200	97,634	190,366	15,890	11,461	29,150	22,771	34,091	6,000 à 7,000
30,400	105,911	228,340	18,490	12,967	30,160	20,503	33,378	7,000 à 8,000
44,880	154,339	382,174	30,190	19,490	44,320	26,614	46,020	8,000 à 9,000
59,040	183,706	562,084	44,040	29,322	58,800	32,901	62,108	9,000 à 10,000
62,680	244,467	657,649	46,060	31,079	62,270	35,484	66,346	10,000 à 11,000
77,110	354,087	886,562	58,020	42,539	76,650	46,547	88,887	11,000 à 12,000
69,530	349,364	869,040	48,040	37,408	69,090	45,081	82,431	12,000 à 13,000
66,190	355,155	893,605	46,380	38,196	65,720	43,934	81,897	13,000 à 14,000
62,050	371,794	898,903	42,900	36,944	61,970	42,055	78,973	14,000 à 15,000
55,130	413,291	854,430	35,440	30,740	54,870	40,358	70,886	15,000 à 16,000
55,920	430,939	922,814	33,740	30,150	55,790	41,207	71,328	16,000 à 17,000
52,220	436,690	913,260	26,170	23,225	52,170	42,559	65,785	17,000 à 18,000
50,060	465,694	925,688	21,430	21,310	49,950	41,737	63,016	18,000 à 19,000
46,530	466,951	906,854	18,670	18,874	46,490	39,213	57,837	19,000 à 20,000
49,740	524,288	1,020,230	15,060	14,685	49,550	45,629	60,237	20,000 à 21,000
49,080	569,622	1,054,423	13,040	13,224	49,010	46,778	59,989	21,000 à 22,000
49,770	589,604	1,119,713	12,750	13,575	49,630	47,315	60,844	22,000 à 23,000
51,150	598,662	1,201,674	10,430	11,771	51,090	48,650	60,421	23,000 à 24,000
47,550	574,059	1,164,511	7,970	8,317	47,550	49,911	58,228	24,000 à 25,000
1,188,200	7,402,855	15,904,080	624,090	511,814	1,183,630	950,351	1,459,767	Moins de 25,000
53,170	675,128	1,356,383	8,770	10,112	53,170	54,177	64,289	25,000 à 26,000
105,450	1,323,550	2,846,171	11,910	12,891	105,080	105,201	118,072	26,000 à 28,000
107,040	1,509,742	3,099,051	8,610	9,042	106,330	98,176	107,154	28,000 à 30,000
98,850	1,346,085	3,064,972	7,060	6,987	96,930	83,865	90,656	30,000 à 32,000
105,710	1,356,204	3,488,211	5,230	5,605	104,290	85,320	90,686	32,000 à 34,000
97,540	1,286,675	3,413,342	4,810	4,993	95,730	69,390	74,003	34,000 à 36,000
82,670	974,821	3,053,085	3,030	2,823	80,600	58,333	60,672	36,000 à 38,000
69,390	819,200	2,706,416	2,090	2,407	68,080	48,282	50,325	38,000 à 40,000
65,650	781,778	2,689,200	2,310	2,524	63,660	46,222	48,172	40,000 à 42,000
60,270	755,964	2,592,464	1,040	1,155	59,410	38,840	39,741	42,000 à 44,000
61,140	767,562	2,750,725	1,150	1,064	60,220	34,730	35,410	44,000 à 46,000
59,870	747,922	2,810,473	320	368	59,550	28,273	28,478	46,000 à 48,000
39,170	463,836	1,913,356	490	538	38,770	21,142	21,513	48,000 à 50,000
79,080	1,519,191	4,363,732	870	1,148	78,210	36,478	36,957	50,000 et plus
2,273,190	21,730,513	56,051,662	681,770	573,470	2,253,640	1,758,783	2,325,894	Total
324,380	-157,058	7,344,853	76,800	78,657	323,350	333,571	411,856	Déclarant
458,070	351,364	7,609,569	250,610	200,635	455,000	343,916	543,734	Perte et néant
234,730	807,664	4,975,149	89,180	83,293	233,210	196,624	279,502	\$1 à 2,000
362,790	2,700,433	8,791,896	110,830	89,754	357,460	282,860	370,932	2,000 à 5,000
300,510	3,702,347	8,220,737	81,990	63,105	297,080	207,801	269,803	5,000 à 10,000
206,890	3,584,307	6,120,902	45,160	34,432	205,380	143,546	177,104	10,000 à 15,000
155,320	3,465,480	4,804,738	17,590	14,642	154,630	110,501	124,950	15,000 à 20,000
2,042,690	14,454,537	47,867,845	672,160	564,519	2,026,120	1,618,820	2,177,881	20,000 à 25,000
27,940	712,043	893,886	1,690	1,686	27,830	21,210	22,873	25,000 à 26,000
24,230	642,598	786,789	1,570	1,308	24,110	17,166	18,420	26,000 à 27,000
20,570	565,522	668,932	1,240	1,135	20,130	14,825	15,793	27,000 à 28,000
23,620	672,205	784,232	1,480	1,604	23,320	15,741	17,194	28,000 à 29,000
18,800	554,603	619,385	940	680	18,470	11,697	12,371	29,000 à 30,000
15,040	458,218	521,396	850	840	14,760	8,983	9,716	30,000 à 31,000
14,730	463,761	508,329	310	213	14,610	8,707	8,874	31,000 à 32,000
12,260	397,941	426,895	380	333	11,990	6,939	7,182	32,000 à 33,000
12,870	431,329	468,631	150	76	12,750	6,312	6,355	33,000 à 34,000
11,120	383,232	402,161	70	119	11,060	5,597	5,706	34,000 à 35,000
17,570	634,205	676,030	470	399	17,190	8,171	8,491	35,000 à 37,500
10,190	395,328	422,520	110	119	10,080	5,234	5,331	37,500 à 40,000
13,480	569,569	598,027	280	364	13,200	6,282	6,544	40,000 à 45,000
6,020	282,088	292,033	80	74	5,930	2,220	2,282	45,000 à 50,000
2,080	113,334	114,571			2,080	879	879	50,000 et plus
2,273,190	21,730,513	56,051,662	681,770	573,470	2,253,640	1,758,783	2,325,894	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants à rembourser.

Basic Table 13 supplementary - Tableau supplémentaire de base 13

Additional Child Tax Credit Items by Family and Filer Net Income Class

Postes additionnels pour le crédit d'impôt pour enfants selon le palier de revenu net de la famille et du déclarant

1991 Taxation year (all money figures in thousands of dollars)

Année d'imposition 1991 (en milliers de dollars)

Net income class <i>Palier de revenu net</i>	Number of filers <i>Nombre de déclarants</i>	Number of children eligible for the child tax credit <i>Nombre d'enfants admissibles au crédit d'impôt pour enfants</i>	Supplement for children less than 7 years of age <i>Supplément pour enfants âgés de moins de 7 ans</i>		Total child tax credit allowed (1) <i>Total du crédit d'impôt pour enfants alloué (1)</i>
			Number of children eligible for the supplement <i>Nombre d'enfants admissibles au supplément</i>	Maximum suppl. included in the child tax credit <i>Suppl. max. compris dans le crédit d'impôt pour enfants</i>	
Family - <i>Famille</i>					
Loss and nil - <i>Perte et néant</i>				\$	\$
\$1 to-à 2,000	38,770	94,390	45,490	9,199	64,459
2,000 to-à 3,000	66,580	138,730	67,440	13,632	94,906
3,000 to-à 4,000	15,770	37,690	13,690	2,779	24,820
4,000 to-à 5,000	16,650	33,380	15,090	3,036	22,617
5,000 to-à 6,000	21,090	38,180	16,100	3,252	25,612
6,000 to-à 7,000	21,140	36,120	17,390	3,527	24,652
7,000 to-à 8,000	29,200	50,350	23,100	4,698	34,091
8,000 to-à 9,000	30,400	49,640	21,610	4,325	33,378
9,000 to-à 10,000	44,880	68,510	29,280	5,937	46,020
10,000 to-à 11,000	59,040	91,840	41,170	8,350	62,108
11,000 to-à 12,000	62,680	98,100	44,340	8,954	66,346
12,000 to-à 13,000	77,110	132,240	56,690	11,468	88,887
13,000 to-à 14,000	69,530	123,300	49,920	10,141	82,431
14,000 to-à 15,000	66,190	121,920	51,900	10,487	81,897
15,000 to-à 16,000	62,050	118,130	48,290	9,713	78,973
16,000 to-à 17,000	55,130	108,090	38,220	7,668	70,886
17,000 to-à 18,000	55,920	107,870	40,720	8,094	71,328
18,000 to-à 19,000	52,220	99,500	37,320	7,437	65,785
19,000 to-à 20,000	50,060	95,400	35,560	7,090	63,016
20,000 to-à 21,000	46,530	88,820	30,470	6,025	57,837
21,000 to-à 22,000	49,740	92,300	31,100	6,147	60,237
22,000 to-à 23,000	49,080	92,030	30,420	6,050	59,989
23,000 to-à 24,000	49,770	93,710	29,510	5,913	60,844
24,000 to-à 25,000	51,150	92,660	30,600	6,113	60,421
24,000 to-à 25,000	47,550	88,510	32,180	6,332	58,228
Under - <i>Moins de 25,000</i>	1,188,200	2,191,390	877,570	176,366	1,459,767
25,000 to-à 26,000	53,170	99,420	34,930	6,861	64,289
26,000 to-à 28,000	105,450	196,070	64,120	12,572	118,072
28,000 to-à 30,000	107,040	196,510	61,450	12,079	107,154
30,000 to-à 32,000	98,850	182,170	64,380	12,548	90,656
32,000 to-à 34,000	105,710	200,830	73,050	14,159	90,686
34,000 to-à 36,000	97,540	186,800	62,640	12,239	74,003
36,000 to-à 38,000	82,670	166,230	60,380	11,697	60,672
38,000 to-à 40,000	69,390	148,690	56,190	11,011	50,325
40,000 to-à 42,000	65,650	151,570	56,490	10,991	48,172
42,000 to-à 44,000	60,270	143,130	48,940	9,469	39,741
44,000 to-à 46,000	61,140	147,560	48,970	9,362	35,410
46,000 to-à 48,000	59,870	144,200	47,010	8,991	28,478
48,000 to-à 50,000	39,170	101,590	42,770	8,203	21,513
50,000 and over <i>et plus</i>	79,080	236,400	88,340	16,735	36,957
Total	2,273,190	4,492,530	1,687,230	333,283	2,325,894
Filer - <i>Déclarant</i>					
Loss and nil - <i>Perte et néant</i>					
\$1 to-à 2,000	324,380	724,540	333,370	67,406	411,856
2,000 to-à 5,000	458,070	880,410	439,100	88,649	543,734
5,000 to-à 10,000	234,730	487,990	206,820	41,500	279,502
10,000 to-à 15,000	362,790	701,620	271,630	53,501	370,932
15,000 to-à 20,000	300,510	577,050	179,280	34,218	269,803
20,000 to-à 25,000	206,890	402,860	112,060	21,064	177,104
20,000 to-à 25,000	155,320	287,400	65,680	12,371	124,950
Under - <i>Moins de 25,000</i>	2,042,690	4,061,870	1,607,950	318,709	2,177,881
25,000 to-à 26,000	27,940	52,200	9,970	1,808	22,873
26,000 to-à 27,000	24,230	43,910	8,230	1,515	18,420
27,000 to-à 28,000	20,570	37,730	6,810	1,231	15,793
28,000 to-à 29,000	23,620	42,860	8,510	1,578	17,194
29,000 to-à 30,000	18,800	31,590	6,160	1,153	12,371
30,000 to-à 31,000	15,040	26,850	6,090	1,106	9,716
31,000 to-à 32,000	14,730	25,240	5,520	969	8,874
32,000 to-à 33,000	12,260	21,320	3,510	631	7,182
33,000 to-à 34,000	12,870	21,460	5,490	988	6,355
34,000 to-à 35,000	11,120	19,510	2,040	376	5,706
35,000 to-à 37,500	17,570	32,840	5,060	919	8,491
37,500 to-à 40,000	10,190	22,140	3,290	660	5,331
40,000 to-à 45,000	13,480	31,640	4,910	929	6,544
45,000 to-à 50,000	6,020	14,960	2,520	479	2,282
50,000 and over <i>et plus</i>	2,080	6,410	1,160	233	879
Total	2,273,190	4,492,530	1,687,230	333,283	2,325,894

Note: See pages 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Note : Les pages 19 à 35 donnent la description des des tableaux et la page 7 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 14

Selected Items by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Income items Postes de revenus			
	Net partnership income for limited or non-active partners Rev. net de soc. assoc. commanditaires ou non engagés de façon active		Alimony or separation allowance income Pension alimentaire ou allocation de séparation	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	2,020	-3,086	6,340	24,550
10,000 to 12,500	1,010	-3,006	8,710	38,757
12,500 to 15,000	1,490	-5,521	15,010	65,069
15,000 to 17,500	1,850	327	15,940	73,671
17,500 to 20,000	1,640	-3,045	13,660	63,811
20,000 to 22,500	1,980	-4,740	15,390	76,649
22,500 to 25,000	2,040	-3,974	12,600	60,257
25,000 to 27,000	1,370	-2,048	12,160	61,598
27,000 to 30,000	2,360	-10,549	18,220	85,425
30,000 to 35,000	5,680	-19,583	24,520	125,621
35,000 to 40,000	6,290	-21,225	16,520	89,039
40,000 to 45,000	7,060	-27,379	12,130	82,740
45,000 to 50,000	6,450	-25,600	9,740	67,777
50,000 to 100,000	43,730	-161,539	16,900	161,089
100,000 and over	39,700	-274,728	840	20,034
Total	124,660	-565,695	198,680	1,096,088
All returns				
Under \$5,000	7,580	-133,039	48,440	86,066
5,000 to 10,000	1,480	-3,688	34,950	122,265
10,000 to 15,000	3,690	-20,743	34,840	144,020
15,000 to 20,000	4,290	-7,808	30,110	139,998
20,000 to 25,000	4,400	-12,481	28,360	140,414
25,000 to 30,000	4,100	-16,886	30,610	149,839
30,000 to 35,000	5,720	-19,432	24,540	125,881
35,000 to 40,000	6,400	-22,412	16,520	89,047
40,000 to 45,000	7,160	-32,753	12,130	82,740
45,000 to 50,000	6,690	-27,570	9,740	67,777
50,000 to 100,000	44,450	-173,058	16,900	161,089
100,000 and over	40,050	-298,743	840	20,034
Total	136,010	-768,612	287,980	1,329,169
Total income class	Income items Postes de revenus			
	Net scholarship and bursary income Revenus nets de bourses d'études et d'entretien		Net MURB income Revenus nets de IRLM	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	25,300	60,260	150	-829
10,000 to 12,500	20,240	53,302	140	408
12,500 to 15,000	13,850	46,694	140	-295
15,000 to 17,500	11,820	46,694	360	-900
17,500 to 20,000	6,890	26,869	190	-1,221
20,000 to 22,500	6,260	33,575	230	-813
22,500 to 25,000	4,010	27,240	310	-1,039
25,000 to 27,000	2,190	13,732	480	-972
27,000 to 30,000	2,470	20,394	1,160	-4,372
30,000 to 35,000	2,680	16,849	1,520	-11,022
35,000 to 40,000	2,110	16,928	1,770	-11,954
40,000 to 45,000	940	2,455	1,720	-7,249
45,000 to 50,000	910	4,214	1,810	-6,978
50,000 to 100,000	2,430	10,383	12,230	-44,203
100,000 and over	220	868	9,720	-8,604
Total	102,320	380,456	31,920	-100,043
All returns				
Under \$5,000	69,210	116,643	1,160	-16,947
5,000 to 10,000	80,930	193,461	540	-1,656
10,000 to 15,000	38,300	123,846	400	192
15,000 to 20,000	19,320	77,028	570	-2,281
20,000 to 25,000	10,500	63,459	810	-3,196
25,000 to 30,000	4,760	36,222	1,690	-5,923
30,000 to 35,000	2,750	17,059	1,530	-11,027
35,000 to 40,000	2,110	16,928	1,770	-11,954
40,000 to 45,000	940	2,455	1,720	-7,307
45,000 to 50,000	910	4,214	1,830	-6,771
50,000 to 100,000	2,430	10,385	12,390	-47,759
100,000 and over	220	868	9,940	-10,008
Total	232,390	662,568	34,330	-124,639

Note: See pages 18 to 34 for table descriptions; and page 6 for a list of unpublished tables.

Postes choisis selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Income items Postes de revenus		Deduction items Postes de déductions		Palier de revenu total
Net foreign income Revenu étranger net		Allowable business investment losses Pertes déductibles au titre d'un placement d'entreprise		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
3,350	13,450	100	148	Moins de \$10,000
4,880	8,097			10,000 à 12,500
5,580	7,227	550	1,138	12,500 à 15,000
5,280	7,373	790	2,285	15,000 à 17,500
6,460	55,175	370	1,707	17,500 à 20,000
7,620	17,313	670	4,274	20,000 à 22,500
7,220	25,131	570	3,605	22,500 à 25,000
7,350	18,165	300	1,015	25,000 à 27,000
10,380	29,284	1,530	11,488	27,000 à 30,000
16,590	39,944	2,320	13,595	30,000 à 35,000
14,820	39,744	1,930	16,461	35,000 à 40,000
14,440	38,813	1,910	20,868	40,000 à 45,000
15,730	47,488	1,180	9,590	45,000 à 50,000
77,660	661,549	6,580	91,984	50,000 à 100,000
40,260	1,122,396	2,670	104,689	100,000 et plus
237,620	2,131,149	21,450	282,848	Total
				Toutes les déclarations
4,840	4,128	1,460	60,306	Moins de \$5,000
7,460	19,986	1,510	63,792	5,000 à 10,000
12,270	119,259	1,810	46,142	10,000 à 15,000
13,380	74,997	2,460	33,814	15,000 à 20,000
15,700	46,785	2,160	59,725	20,000 à 25,000
18,120	51,828	2,950	57,072	25,000 à 30,000
17,150	52,496	2,850	41,220	30,000 à 35,000
15,270	47,315	2,250	41,967	35,000 à 40,000
14,650	43,158	2,510	89,443	40,000 à 45,000
15,840	47,714	1,460	36,472	45,000 à 50,000
78,170	678,947	7,620	196,692	50,000 à 100,000
40,470	1,140,372	3,090	185,893	100,000 et plus
253,310	2,326,983	32,130	912,538	Total

Deduction items Postes de déductions		Alimony or separation allowance paid Pension alimentaire ou allocation de séparation versée		Palier de revenu total
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
6,250	3,350	4,190	4,929	Déclarations imposables
7,350	4,360	6,410	10,185	Moins de \$10,000
8,060	7,496	9,100	17,685	10,000 à 12,500
6,740	6,434	13,120	28,707	12,500 à 15,000
7,120	8,250	10,420	24,531	15,000 à 17,500
5,930	9,523	13,530	36,610	17,500 à 20,000
6,220	8,812	15,840	44,994	20,000 à 22,500
4,510	7,756	14,090	39,392	22,500 à 25,000
6,340	13,492	19,710	60,374	25,000 à 27,000
10,690	24,160	32,100	114,022	27,000 à 30,000
8,630	22,173	34,150	134,512	30,000 à 35,000
6,540	18,279	31,160	144,986	35,000 à 40,000
4,740	16,522	25,610	118,615	40,000 à 45,000
15,190	93,515	76,180	529,111	45,000 à 50,000
1,620	12,696	14,220	262,864	50,000 à 100,000
105,950	256,818	319,840	1,571,515	Total
				Toutes les déclarations
2,500	3,402	6,020	14,161	Moins de \$5,000
13,540	9,992	12,830	27,107	5,000 à 10,000
17,080	20,114	20,150	44,625	10,000 à 15,000
14,630	18,916	24,560	59,108	15,000 à 20,000
12,260	19,228	29,540	82,950	20,000 à 25,000
11,170	26,097	34,360	104,277	25,000 à 30,000
10,900	28,461	32,340	117,387	30,000 à 35,000
8,630	22,370	34,270	136,225	35,000 à 40,000
6,550	18,394	31,350	146,255	40,000 à 45,000
4,740	16,525	25,720	120,411	45,000 à 50,000
15,190	93,657	76,520	535,686	50,000 à 100,000
1,620	12,713	14,300	264,636	100,000 et plus
118,830	289,869	341,960	1,652,826	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 14 (continued)

Selected Items by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Deduction items Postes de déductions			
	Exploration and development expenses <i>Frais d'exploration et d'aménagement</i>		Forward-averaging amount withdrawal <i>Retrait du montant d'étalement</i>	
	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Taxable returns		\$		\$
Under \$10,000	430	153	330	15,077
10,000 to 12,500	50	82	230	5,891
12,500 to 15,000	510	420	220	7,489
15,000 to 17,500	250	80	250	7,342
17,500 to 20,000	460	830	260	4,024
20,000 to 22,500	170	172	190	1,322
22,500 to 25,000	130	545	420	10,754
25,000 to 27,000	210	182	260	5,707
27,000 to 30,000	310	347	270	5,502
30,000 to 35,000	1,100	1,826	440	7,743
35,000 to 40,000	1,260	1,661	710	7,318
40,000 to 45,000	860	1,463	670	10,834
45,000 to 50,000	1,200	2,170	270	3,205
50,000 to 100,000	9,430	21,623	1,760	21,453
100,000 and over	13,890	97,024	410	12,614
Total	30,260	128,578	6,690	126,275
All returns				
Under \$5,000	1,430	1,428	480	18,385
5,000 to 10,000	220	188	260	1,753
10,000 to 15,000	640	928	460	13,380
15,000 to 20,000	750	1,182	510	11,366
20,000 to 25,000	360	934	610	12,076
25,000 to 30,000	540	583	520	11,209
30,000 to 35,000	1,100	1,826	440	7,743
35,000 to 40,000	1,260	1,669	710	7,318
40,000 to 45,000	870	1,464	770	55,939
45,000 to 50,000	1,320	2,181	270	3,205
50,000 to 100,000	9,440	21,813	1,840	23,987
100,000 and over	13,900	97,208	410	12,796
Total	31,830	131,402	7,280	179,157
Total income class	Deduction items Postes de déductions			
	Stock option and shares deductions <i>Déductions pour options d'achat d'actions et pour actions</i>		Non-capital losses of other years <i>Pertes autres qu'en capital d'autres années</i>	
	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Taxable returns		\$		\$
Under \$10,000			1,060	1,369
10,000 to 12,500	110	141	670	1,656
12,500 to 15,000	70	1	730	3,042
15,000 to 17,500	40	6	380	1,801
17,500 to 20,000			900	5,259
20,000 to 22,500	130	268	1,030	3,857
22,500 to 25,000	50	2	490	3,861
25,000 to 27,000	350	50	490	2,392
27,000 to 30,000	100	34	320	2,856
30,000 to 35,000	590	186	640	3,802
35,000 to 40,000	740	80	490	2,669
40,000 to 45,000	770	1,104	200	2,248
45,000 to 50,000	470	156	270	5,497
50,000 to 100,000	3,170	3,122	1,610	29,386
100,000 and over	2,970	54,222	510	59,766
Total	9,550	59,372	9,780	129,461
All returns				
Under \$5,000	60	518	660	1,129
5,000 to 10,000			2,190	3,583
10,000 to 15,000	420	1,353	2,870	12,385
15,000 to 20,000	40	6	2,150	14,033
20,000 to 25,000	180	270	1,830	11,599
25,000 to 30,000	450	84	970	8,744
30,000 to 35,000	590	186	800	7,537
35,000 to 40,000	740	80	610	5,328
40,000 to 45,000	770	1,104	310	4,211
45,000 to 50,000	470	156	320	7,599
50,000 to 100,000	3,170	3,122	1,910	42,062
100,000 and over	2,970	54,223	750	76,901
Total	9,860	61,104	15,370	195,113

Note: See pages 18 to 34 for table descriptions; and page 6 for list of unpublished tables.

Tableau de base 14 (suite)
Postes choisis selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Deduction items Postes de déductions		Tax credit items Postes de crédits d'impôt		Palier de revenu total
Net capital losses of other years Pertes nettes en capital d'autres années		Disability amount for self Montant pour personnes handicapées pour vous-même		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
380	172	640	2,106	Moins de \$10,000
670	1,039	7,420	30,522	10,000 à 12,500
350	351	14,220	58,316	12,500 à 15,000
1,870	2,470	22,320	91,910	15,000 à 17,500
1,450	1,038	24,790	102,058	17,500 à 20,000
860	640	22,190	91,374	20,000 à 22,500
810	1,521	17,320	71,314	22,500 à 25,000
900	1,005	12,690	52,274	25,000 à 27,000
1,960	935	15,210	62,537	27,000 à 30,000
3,960	6,396	17,990	74,039	30,000 à 35,000
2,570	4,058	10,860	44,713	35,000 à 40,000
3,420	5,167	10,110	41,637	40,000 à 45,000
3,170	3,133	5,410	22,270	45,000 à 50,000
15,950	36,760	12,750	52,500	50,000 à 100,000
10,120	88,068	2,180	8,928	100,000 et plus
48,420	152,753	196,080	806,499	Total
				Toutes les déclarations
570	252	17,990	73,301	Moins de \$5,000
1,240	1,182	53,360	216,068	5,000 à 10,000
1,690	1,884	64,530	264,820	10,000 à 15,000
3,400	3,646	57,590	236,876	15,000 à 20,000
1,680	2,161	41,530	171,003	20,000 à 25,000
2,920	2,523	28,580	117,591	25,000 à 30,000
4,050	6,746	18,330	75,439	30,000 à 35,000
2,570	4,058	11,000	45,277	35,000 à 40,000
3,420	5,167	10,320	42,481	40,000 à 45,000
3,190	3,195	5,430	22,344	45,000 à 50,000
16,070	39,640	12,850	52,933	50,000 à 100,000
10,210	89,125	2,260	9,253	100,000 et plus
51,020	159,580	323,760	1,327,387	Total
Tax credit items Postes de crédits d'impôt		Tuition fees for self Frais de scolarité pour vous-même		Palier de revenu total
Disability amount for dependant other than spouse Montant pour une pers. handicapée à charge autre que votre conjoint		Tuition fees for self Frais de scolarité pour vous-même		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
350	1,421	130,470	100,748	Moins de \$10,000
990	3,986	127,570	116,383	10,000 à 12,500
1,780	6,992	99,520	84,292	12,500 à 15,000
3,190	12,870	82,460	67,114	15,000 à 17,500
3,150	12,944	72,750	54,008	17,500 à 20,000
2,970	12,000	65,780	43,834	20,000 à 22,500
3,030	12,645	54,970	35,852	22,500 à 25,000
4,260	17,618	46,120	24,740	25,000 à 27,000
6,570	26,799	60,130	33,528	27,000 à 30,000
6,760	27,857	89,130	45,953	30,000 à 35,000
5,620	23,348	79,340	40,884	35,000 à 40,000
4,540	20,704	64,780	31,989	40,000 à 45,000
15,070	63,122	52,340	26,205	45,000 à 50,000
1,580	6,677	118,690	68,223	50,000 à 100,000
		9,300	8,856	100,000 et plus
59,840	248,984	1,153,350	782,611	Total
				Toutes les déclarations
990	4,270	137,550	170,088	Moins de \$5,000
2,090	8,599	296,370	312,814	5,000 à 10,000
4,120	16,627	240,540	231,535	10,000 à 15,000
6,600	26,812	157,950	130,013	15,000 à 20,000
6,530	26,633	121,530	81,284	20,000 à 25,000
7,490	31,067	107,160	64,984	25,000 à 30,000
6,580	26,841	89,380	46,657	30,000 à 35,000
6,760	27,857	79,560	41,286	35,000 à 40,000
5,690	23,661	64,880	32,427	40,000 à 45,000
4,540	20,704	52,480	26,234	45,000 à 50,000
15,070	63,126	118,770	68,248	50,000 à 100,000
1,580	6,677	9,320	8,872	100,000 et plus
68,040	282,872	1,475,490	1,214,444	Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Basic Table 14 (concluded)

Selected Items by Total Income Class

1991 Taxation year (all money figures in thousands of dollars)

Total income class	Tax credit items Postes de crédits d'impôt			
	Education amount for self Montant relatif aux études pour vous-même		Tuition fee and education amount transferred from child Frais de scolarité et montant relatif aux études transférés d'un enfant	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	108,070	39,608	6,610	6,285
10,000 to 12,500	104,720	40,716	8,220	10,218
12,500 to 15,000	71,790	26,140	12,480	15,324
15,000 to 17,500	52,780	19,598	16,330	19,573
17,500 to 20,000	41,350	13,974	17,090	21,487
20,000 to 22,500	28,020	9,311	18,610	22,210
22,500 to 25,000	18,450	6,223	19,250	26,910
25,000 to 27,000	12,370	3,961	14,720	19,797
27,000 to 30,000	18,180	5,431	22,780	30,029
30,000 to 35,000	16,890	5,166	40,190	57,201
35,000 to 40,000	15,690	4,650	42,470	56,120
40,000 to 45,000	13,290	3,547	39,340	50,889
45,000 to 50,000	9,350	2,711	33,560	47,588
50,000 to 100,000	21,450	6,230	145,630	223,959
100,000 and over	1,340	428	28,120	52,862
Total	533,730	187,695	465,390	660,452
All returns				
Under \$5,000	102,180	41,636	3,170	2,846
5,000 to 10,000	247,370	100,126	13,500	15,912
10,000 to 15,000	186,450	71,295	26,480	37,562
15,000 to 20,000	95,640	34,294	34,580	43,393
20,000 to 25,000	46,720	15,635	38,230	49,670
25,000 to 30,000	30,960	9,617	37,750	50,335
30,000 to 35,000	16,930	5,190	40,380	57,874
35,000 to 40,000	15,730	4,660	42,620	56,245
40,000 to 45,000	13,320	3,561	39,550	51,538
45,000 to 50,000	9,350	2,711	33,690	47,817
50,000 to 100,000	21,450	6,230	145,730	224,088
100,000 and over	1,410	452	28,230	52,977
Total	787,500	295,407	483,900	690,256
Total income class	Tax credit items Postes de crédits d'impôt			
	Federal political contribution tax credit Crédit d'impôt pour contributions politiques fédérales		Federal investment tax credit Crédit d'impôt fédéral à l'investissement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	2,480	117	4,780	925
10,000 to 12,500	2,970	125	3,420	1,295
12,500 to 15,000	4,770	309	4,630	1,970
15,000 to 17,500	4,850	268	3,940	2,693
17,500 to 20,000	6,550	341	2,520	1,856
20,000 to 22,500	5,740	365	2,190	1,885
22,500 to 25,000	6,900	505	2,100	2,434
25,000 to 27,000	4,790	320	1,530	1,739
27,000 to 30,000	7,620	474	2,470	3,027
30,000 to 35,000	10,530	740	2,770	3,293
35,000 to 40,000	10,090	756	2,040	4,356
40,000 to 45,000	10,020	651	1,800	4,378
45,000 to 50,000	8,770	788	1,670	3,808
50,000 to 100,000	33,830	3,039	4,260	11,323
100,000 and over	14,860	2,056	1,930	4,212
Total	134,750	10,854	42,020	49,194
All returns				
Under \$5,000	160	12		
5,000 to 10,000	2,700	116	5,500	927
10,000 to 15,000	7,840	444	8,380	3,301
15,000 to 20,000	11,420	609	6,570	4,549
20,000 to 25,000	12,640	870	4,290	4,318
25,000 to 30,000	12,470	795	3,990	4,766
30,000 to 35,000	10,530	740	2,770	3,293
35,000 to 40,000	10,140	760	2,080	4,395
40,000 to 45,000	10,020	651	1,800	4,378
45,000 to 50,000	8,770	788	1,670	3,808
50,000 to 100,000	33,830	3,039	4,260	11,323
100,000 and over	14,860	2,056	1,970	4,214
Total	135,360	10,880	43,280	49,278

Note: See pages 18 to 34 for table descriptions; and page 6 for list of unpublished tables.

Postes choisis selon le palier de revenu total

Année d'imposition 1991 (en milliers de dollars)

Tax credit items Postes de crédits d'impôt				Palier de revenu total
Federal foreign tax credit Crédit fédéral pour impôt étranger				
Number Nombre	Amount Montant			
	\$			
2,510	84			Déclarations imposables
2,930	349			Moins de \$10,000
4,300	371			10,000 à 12,500
4,080	301			12,500 à 15,000
4,790	498			15,000 à 17,500
5,890	549			17,500 à 20,000
6,240	1,146			20,000 à 22,500
5,970	1,307			22,500 à 25,000
8,810	1,800			25,000 à 27,000
14,770	2,585			27,000 à 30,000
13,190	4,137			30,000 à 35,000
11,850	3,855			35,000 à 40,000
13,310	5,261			40,000 à 45,000
67,670	29,513			45,000 à 50,000
35,180	70,033			50,000 à 100,000
				100,000 et plus
201,470	121,790			Total
				Toutes les déclarations
210	43			Moins de \$5,000
2,450	85			5,000 à 10,000
7,630	919			10,000 à 15,000
9,520	1,560			15,000 à 20,000
12,250	1,950			20,000 à 25,000
14,890	3,399			25,000 à 30,000
15,170	4,230			30,000 à 35,000
13,440	5,128			35,000 à 40,000
11,950	4,544			40,000 à 45,000
13,310	5,261			45,000 à 50,000
67,930	32,039			50,000 à 100,000
35,340	72,999			100,000 et plus
204,070	132,158			Total
				Palier de revenu total
				Déclarations imposables
				Moins de \$10,000
				10,000 à 12,500
				12,500 à 15,000
				15,000 à 17,500
				17,500 à 20,000
				20,000 à 22,500
				22,500 à 25,000
				25,000 à 27,000
				27,000 à 30,000
				30,000 à 35,000
				35,000 à 40,000
				40,000 à 45,000
				45,000 à 50,000
				50,000 à 100,000
				100,000 et plus
				Total
				Toutes les déclarations
				Moins de \$ 5,000
				5,000 à 10,000
				10,000 à 15,000
				15,000 à 20,000
				20,000 à 25,000
				25,000 à 30,000
				30,000 à 35,000
				35,000 à 40,000
				40,000 à 45,000
				45,000 à 50,000
				50,000 à 100,000
				100,000 et plus
				Total

Note : Les pages 19 à 35 donnent la description des tableaux et la page 7 fournit la liste des données non publiées.

Description of items in Part II

Note to users:

We have described these items in plain language, but if you need further explanations of any of the items described below, please call us at (613) 957-7387.

We have taken the statistics in this publication from tax returns. To help you understand the definitions and descriptions we use, we have included the related section of the tax return before each portion of text.

Item 1: Number of taxable returns

This item refers to the number of returns filed for the 1991 taxation year with at least \$1 in federal or provincial tax payable.

Item 2: Number of non-taxable returns

This item refers to returns with no federal or provincial tax payable.

Item 3: Total number of returns

This item is the total of items 1 and 2.

Income items

1) Employment income

Employment Income	Employment income before deductions from box 14 on all T4 slips (attach copy 2 of T4 slips)	101			⊙
	Commissions from box 42 on all T4 slips, included in above total	102			
	Other employment income including tips and gratuities, etc.	104			⊙

Item 4: Employment income before deductions - Line 101 of the return less commissions

This item refers to income from wages and salaries, taxable allowances and benefits, and bonuses and directors' fees.

Item 5: Commissions - Line 102 of the return

This item refers to income an employee received based on a percentage of sales. Some persons may be paid by commission only, while others may receive a fixed salary as well as a percentage of sales.

Item 6: Other employment income - Line 104 of the return

This item includes tips and gratuities, shareholders' loans, and benefits received from income-maintenance insurance plans. Net research grants may also be included here, or on line 130 of the return.

2) Pension income

Pension Income	Old Age Security pension (from box 18 on T4A(OAS) slip)	113			⊙
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114			⊙
	Other pensions or superannuation (attach copy 2 of T4A slips)	115			⊙

Description des postes

Poste aux utilisateurs :

Nous avons décrit les postes ci-dessous en termes simples. Si vous avez besoin d'explications supplémentaires, veuillez nous téléphoner au (613) 957-7387.

Nous avons tiré les données présentées dans cette publication des déclarations de revenus. Pour vous aider à comprendre les définitions et les descriptions, nous avons inséré la partie visée de la déclaration au début de chaque partie de texte.

Poste 1 : Nombre de déclarations imposables

Il s'agit du nombre de déclarations soumises pour l'année d'imposition 1991 et pour lesquelles l'impôt fédéral et provincial à payer était d'au moins 1 \$.

Poste 2 : Nombre de déclarations non imposables

Il s'agit du nombre de déclarations pour lesquelles il n'y avait pas d'impôt fédéral ou provincial à payer.

Poste 3 : Nombre total de déclarations

Il s'agit du total des déclarations des postes 1 et 2.

Postes de revenus

Revenus d'emploi

Revenus d'emploi	Revenus d'emploi avant retenues selon la case 14 des feuillets T4 (joindre copie 2 des feuillets T4)	101		⊙
	Commissions selon la case 42 des feuillets T4, incluses dans le total ci-dessus	102		
	Autres revenus d'emploi, y compris pourboires et gratifications, etc.	104		⊙

Poste 4 : Revenus d'emploi avant retenues - Ligne 101 de la déclaration moins les commissions

Il s'agit du total des revenus suivants : salaires et traitements, allocations et avantages imposables, primes et jetons de présence.

Poste 5 : Commissions - Ligne 102 de la déclaration

Il s'agit du revenu que reçoit un employé en fonction d'un pourcentage des ventes qu'il a effectuées. Certains employés ne reçoivent que des commissions, tandis que d'autres vendeurs reçoivent un salaire fixe ainsi qu'un pourcentage des ventes effectuées.

Poste 6 : Autres revenus d'emploi - Ligne 104 de la déclaration

Ce poste comprend les pourboires et gratifications, les prêts d'actionnaires et les paiements d'un régime d'assurance de sécurité du revenu. Les montants nets de subventions de recherches peuvent être inclus ici ou au poste 130 de la déclaration.

Revenus de pensions

Revenus de pensions	Pension de sécurité de la vieillesse (selon la case 18 du feuillet T4A(OAS))	113		⊙
	Prestations - Régime de pensions du Canada ou Régime de rentes du Québec (joindre copie 2 du feuillet T4A(P))	114		⊙
	Autres pensions et pensions de retraite (joindre copie 2 des feuillets T4A)	115		⊙

Item 7: Old Age Security pension - Line 113 of the return This amount comes from the Old Age Security pension plan. Persons 65 years of age or over receive an annual amount of \$4,381.

Item 8: Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefits - Line 114 of the return This item includes death and disability benefits.

Item 9: Other pensions or superannuation - Line 115 of the return This item also includes income from registered retirement income funds (RRIFs), deferred profit-sharing plans, and income from foreign pensions.

3) Income from other sources

Income from Other Sources	Family Allowance payments (attach copy of TFA1 slip)	118		⊙
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	119		⊙
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 5)	120		⊙
	Interest and other investment income (attach completed Schedule 5)	121		⊙
	Partnership income: limited or non-active partners only (attach completed Schedule 5)	Net 122		⊙
	Rental income	Gross 160	Net 126	⊙
	Taxable capital gains (attach completed Schedule 3)	127		⊙
	Alimony or separation allowance income	128		⊙
	Registered retirement savings plan income (attach T4RSP slips)	129		⊙
	Other income (see line 130 in guide and specify)	130		⊙

Item 10: Family Allowance - Line 118 of the return Family Allowance payments were \$407.16 per child in 1991, except in Quebec and Alberta where graduated payment systems exist. Usually, the mother receives the Family Allowance payments.

Item 11: Unemployment Insurance benefits - Line 119 of the return The maximum benefit for 1991 was about \$19,900.

Item 12: Taxable amount of dividends from taxable Canadian corporations - Line 120 of the return The amount is the total dividend value plus 25 %. A dividend tax credit is also available. Please see item 63 for more information.

We took items 13 through 18 from Schedule 5 and Line 121 of the return.

Item 13: Bond interest This is the amount of interest on bonds or debentures.

Item 14: Bank interest This is the amount of interest on bank deposits as well as unspecified interest.

Item 15: Mortgage interest This includes interest income from mortgages, notes, and other securities such as treasury bills.

Item 16: Income from trusts This is the amount paid or accrued as trust income.

Item 17: Annuity income This item includes the taxable portion of annuity income as well as annuity payments from a registered retirement savings plan (RRSP).

Poste 7 : Pension de sécurité de la vieillesse - Ligne 113 de la déclaration Ce montant provient du régime de pension de sécurité de la vieillesse. Les personnes âgées de 65 ans ou plus reçoivent un montant annuel de 4 381 \$.

Poste 8 : Prestations du Régime des pensions du Canada (RPC) ou Régime de rentes du Québec (RQ) - Ligne 114 de la déclaration Ce poste comprend les prestations de décès et les prestations d'invalidité.

Poste 9 : Autres pensions et prestations de retraite - Ligne 115 de la déclaration Ce poste comprend le revenu provenant d'un fonds enregistré de revenu de retraite (FERR), d'un régime de participation différée aux bénéfices (RPDB) et les prestations de pensions reçues de pays étrangers.

Revenus d'autres provenances

Revenus d'autres provenances	Allocations familiales (joindre le feuillet TFA1)	118			⊙
	Prestations d'assurance-chômage (joindre copie 2 du feuillet (T4U))	119			⊙
	Montant imposable des dividendes de corporations canadiennes imposables (joindre l'annexe 5 dûment remplie)	120			⊙
	Intérêts et autres revenus de placements (joindre l'annexe 5 dûment remplie)	121			⊙
	Revenus de société-associés commanditaires ou non engagés de façon active seulement (joindre l'annexe 5 dûment remplie)	Nets 122			⊙
	Revenus de location	Bruts 160	Nets 126		⊙
	Gains en capital imposables (joindre l'annexe 3 dûment remplie)	127			⊙
	Pension alimentaire ou allocation de séparation	128			⊙
	Revenu d'un régime enregistré d'épargne-retraite (joindre les feuillets T4RSP)	129			⊙
	Autres revenus (voir guide, ligne 130; préciser)	130			⊙

Poste 10 : Allocations familiales - Ligne 118 de la déclaration Les allocations familiales étaient de 407,16 \$ par enfant en 1991, sauf au Québec et en Alberta qui ont leur propre système. Habituellement, la mère est la bénéficiaire des allocations familiales.

Poste 11 : Prestations d'assurance-chômage - Ligne 119 de la déclaration La prestation maximale pour 1991 était de 19 900 \$.

Poste 12 : Montant imposable des dividendes de corporations canadiennes imposables - Ligne 120 de la déclaration Il s'agit du montant des dividendes plus 25 pour 100 de ce montant. Un crédit d'impôt pour dividendes est aussi disponible. Veuillez vous reporter au poste 63 pour plus de renseignements.

Les données des postes 13 à 18 proviennent de l'annexe 5 ainsi que de la ligne 121 de la déclaration.

Poste 13 : Intérêts obligataires Il s'agit des montants d'intérêts d'obligations ou d'intérêts sur débenture.

Poste 14 : Intérêts bancaires Il s'agit des montants d'intérêts provenant des dépôts en banque ainsi que de ceux dont l'origine est inconnue.

Poste 15 : Intérêts hypothécaires Ces intérêts comprennent les montants d'intérêts provenant de revenus d'hypothèques, de billets et d'autres titres comme les bons du Trésor.

Poste 16 : Revenus de fiducie Il s'agit des montants versés ou accumulés comme revenus de fiducie.

Poste 17 : Revenus de rentes Ces revenus comprennent la partie imposable des revenus de rentes de même que les paiements reçus d'un régime enregistré d'épargne-retraite (REER).

Item 18: Foreign investment income

This is the total investment income from foreign sources.

Item 19: Net rental income - Line 126 of the return

This item is the rental income after deductions. Income from Multiple Unit Residential Buildings (MURBs) is included in item 27, "Miscellaneous income".

Item 20: Taxable capital gains - Line 127 of the return

This amount represents 75 % of capital gains or losses. Schedule 3 of the return on page 304 indicates the details of the items included in this amount.

Item 21: Registered retirement savings plan (RRSP) income - Line 129 of the return

This item refers to RRSP income, less annuity payments from an RRSP. Before 1988, we included RRSP income, less annuity payments, in item 27, "Miscellaneous income".

4) Income from self-employment

Self-Employment Income	Business income	Gross	162		Net	135			⊙
	Professional income	Gross	164		Net	137			⊙
	Commission income	Gross	166		Net	139			⊙
	Farming income	Gross	168		Net	141			⊙
	Fishing income	Gross	170		Net	143			⊙
Add lines 101 and 104 to 143 inclusive. This is your Total Income 150									➔

Self-employment income presented here corresponds to net income, i.e., the gross income, less any adjustments and expenses incurred.

Item 22: Net business income - Line 135 of the return

This item is the income from privately owned businesses and partnerships.

Item 23: Net professional income - Line 137 of the return

When a professionally qualified person is employed by a company, government, or institution, this individual's income is included in item 4, "Wages and salaries". Item 23 refers only to income from independent practice such as earnings by self-employed accountants, doctors, dentists, and lawyers.

Item 24: Net commission income - Line 139 of the return

This item shows the net commission income for self-employed people working in sales and earning commissions such as real estate agents.

Item 25: Net farming income - Line 141 of the return

For example, self-employed beekeepers and farmers, including tree farmers, report their income on this line.

Item 26: Net fishing income - Line 143 of the return

Included here is the income of boat owners and boat renters who generate income from fishing.

Poste 18 : Revenus de placements étrangers

Il s'agit du total des revenus de placements de sources étrangères.

Poste 19 : Revenus nets de location - Ligne 126 de la déclaration

Il s'agit du montant des revenus de location après les déductions. Les revenus provenant d'immeubles résidentiels à logements multiples (IRLM) sont inclus dans les revenus divers au poste 27.

Poste 20 : Gains en capital imposables - Ligne 127 de la déclaration

Ce montant représente 75 pour 100 du total des gains ou des pertes en capital. Pour obtenir plus de précisions sur ce que comprend ce montant, veuillez vous référer à l'annexe 3 de la déclaration à la page 305.

Poste 21 : Revenu d'un régime enregistré d'épargne-retraite - Ligne 129 de la déclaration

Il s'agit des revenus provenant d'un REER, moins les paiements de rente d'un REER. Avant 1988, les revenus d'un REER moins les paiements de rente étaient inclus au poste 27, «Revenus divers».

Revenus d'un travail indépendant

Revenus d'entreprise	Bruts	162		Nets	135			⊙
Revenus de profession libérale	Bruts	164		Nets	137			⊙
Revenus de commissions	Bruts	166		Nets	139			⊙
Revenus d'agriculture	Bruts	168		Nets	141			⊙
Revenus de pêche	Bruts	170		Nets	143			⊙
Total des lignes 101 et 104 à 143 incl. Votre revenu total					150			➔

Les revenus de travail indépendant présentés ici correspondent au revenu net, c'est-à-dire les revenus bruts moins les ajustements et les dépenses engagées.

Poste 22 : Revenus nets d'entreprise - Ligne 135 de la déclaration

Ce poste comprend les revenus provenant des sociétés et des entreprises privées.

Poste 23 : Revenus nets de profession libérale - Ligne 137 de la déclaration

Lorsqu'un membre d'une profession libérale est employé par une compagnie, un gouvernement ou une institution, son revenu est inclus au poste 4, «Salaires et traitements». Le poste 23 inclut seulement les revenus provenant de profession libérale, comme les revenus de comptables, de médecins, de dentistes et d'avocats.

Poste 24 : Revenus nets de commissions - Ligne 139 de la déclaration

Ce poste présente les revenus nets de commissions des vendeurs à commissions qui sont établis à leur propre compte, tels les agents d'immeubles.

Poste 25 : Revenus nets d'agriculture - Ligne 141 de la déclaration

À titre d'exemple, les apiculteurs, agriculteurs et pépiniéristes sont inclus dans ce poste.

Poste 26 : Revenus nets de pêche - Ligne 143 de la déclaration

Ce poste comprend les revenus des particuliers qui possèdent ou louent un bateau et qui font de la pêche en vue d'en tirer un revenu.

5) Miscellaneous income:

Item 27: Other income

This item contains the following incomes reported on line 130 of the return:

- supplementary unemployment benefit plans;
- annuities from income-averaging annuity contracts;
- training allowances;
- scholarships (less \$500);
- fellowships (less \$500);
- net research grants;
- bursaries and prizes for achievement (less \$500);
- disability income or benefits;
- miscellaneous fees;
- wage-loss replacement plans;
- retiring allowances;
- lump-sum payments from pensions;
- registered education savings plan income;
- resources income net of Canadian exploration or development expenses;
- death benefits; and
- other income not reported elsewhere.

For our purposes, we also add the following incomes:

- net limited partnership income (line 122 of the return);
- alimony or separation allowances (line 128 of the return); and
- net income attributed to MURBs.

6) Total income assessed, non-taxable components, and other comments

Item 28: Total income assessed - Line 150 of the return, or the total of items 4 to 27

We include the following:

- employment income before deductions;
- commissions from employment;
- other employment income;
- Old Age Security pension;
- CPP and QPP benefits;
- other pensions or superannuation;
- Family Allowance benefits;
- Unemployment Insurance benefits;
- taxable amount of dividends;
- interest and other investment income (bond, bank, mortgage, trust);
- net limited partnership income ;
- net rental income;
- taxable capital gains;
- alimony income;
- RRSP income (from T4RSP slips);

Autres revenus

Poste 27 : Autres revenus

Ce poste comprend les revenus suivants déclarés à la ligne 130 de la déclaration :

- les montants d'un régime de prestations supplémentaires de chômage;
- les rentes des paiements de contrats de rente à versements invariables;
- les allocations de formation;
- les bourses d'études (moins 500 \$);
- les bourses de perfectionnement (moins 500 \$);
- les montants nets de subventions de recherches;
- les bourses d'entretien et les prix couronnant les travaux (moins 500 \$);
- les prestations ou revenus d'invalidité;
- les honoraires ou cachets divers;
- les revenus d'un régime d'assurance-salaire;
- les allocations de retraite;
- les paiements forfaitaires d'un régime de pension;
- les revenus d'un régime enregistré d'épargne-études;
- les revenus relatifs à des ressources moins les frais d'exploration et d'aménagement au Canada;
- les prestations de décès;
- les autres revenus non déclarés ailleurs.

Pour nos besoins, nous ajoutons également les revenus suivants :

- les revenus nets de société-associés commanditaires (ligne 122 de la déclaration);
- les pensions alimentaires ou allocations de séparation reçues (ligne 128 de la déclaration);
- les revenus nets provenant d'immeubles résidentiels à logements multiples (IRLM).

Revenu total établi, éléments non imposables et autres remarques

Poste 28 : Revenu total établi Ligne 150 de la déclaration ou somme des montants figurant aux postes 4 à 27

Ce poste comprend les revenus suivants :

- les revenus d'emploi avant retenues;
- les revenus d'emploi sous forme de commissions;
- les autres revenus d'emploi;
- les prestations de pension de sécurité de la vieillesse;
- les prestations du RPC et du RRQ;
- les autres revenus de pensions et de pensions de retraite;
- les allocations familiales;
- les prestations d'assurance-chômage;
- le montant imposable des dividendes;
- les intérêts et les autres revenus de placements (intérêts obligataires, intérêts bancaires, intérêts hypothécaires, revenus de fiducie);
- les revenus nets de société en commandite;
- les revenus nets de location;
- les gains en capital imposables;
- les pensions alimentaires ou les allocations de séparation;
- le revenu d'un REER (des feuillets T4RSP);

- net business income;
- net professional income;
- net commission income;
- net farming income;
- net fishing income;
- net MURB income; and
- other income.

This item does not include non-taxable income from the following:

- Workers' Compensation;
- War Veterans' Allowance;
- veterans' disability pension payments;
- dependants' pension;
- welfare and other social assistance;
- Guaranteed Income supplement;
- spouse's allowance;
- mother's allowance;
- lottery winnings;
- child tax credit;
- goods and services tax credit;
- property bequeathed on death; and
- payments from the Société de l'assurance-automobile du Québec.

Note that some parts of total income assessed are in gross amounts and others are net. For example, dividend income is grossed-up to represent 125 % of such income. Interest and investment income are also gross figures since carrying charges are not deducted (netted out). On the other hand, taxable capital gains are net because only 75 % is reported.

When we include a couple in the sample that has separated or divorced, the alimony is counted twice, as part of the income of the payor and the payee.

Deduction items

Deductions from total income assessed

Deductions from Total Income	Registered pension plan contributions	207		⊙
	Registered retirement savings plan contributions (attach receipts)	208		⊙
	Annual union, professional or like dues (attach receipts)	212		⊙
	Child care expenses (attach form T778)	214		⊙
	Attendant care expenses (attach form T929)	215		⊙
	Allowable business investment losses	217		⊙
	Moving expenses (attach form T1-M)	219		⊙
	Alimony or separation allowance paid	220		⊙
	Carrying charges and interest expenses (attach completed Schedule 5)	221		⊙
	Exploration and development expenses (attach completed Schedule 5)	224		⊙
	Other employment expenses (attach form T2200 or TL2)	229		⊙
	Other deductions (see line 232 in guide and specify)	232		⊙
	Add lines 207 to 232 inclusive.	233		▶

- les revenus nets d'entreprise;
- les revenus nets de profession libérale;
- les revenus nets de commissions;
- les revenus nets d'agriculture;
- les revenus nets de pêche;
- les revenus nets provenant de la location d'IRLM;
- les autres revenus.

Ce poste ne comprend pas les revenus non imposables suivants :

- les indemnités pour accidents du travail;
- l'allocation d'ancien combattant;
- les indemnités d'invalidité pour les anciens combattants;
- les pensions de personnes à charge;
- les prestations de bien-être social et autres prestations d'assistance sociale;
- le supplément de revenu garanti;
- les allocations de conjoint;
- les allocations maternelles;
- les gains de loterie;
- le crédit d'impôt pour enfants;
- le crédit pour la taxe sur les produits et services;
- les biens transmis au décès;
- les paiements de la Société de l'assurance-automobile du Québec.

Veuillez noter que certains éléments du revenu total établi sont des montants bruts, et d'autres sont des montants nets. Par exemple, le revenu provenant des dividendes est majoré pour représenter 125 pour 100 des revenus. Les intérêts et les revenus de placements sont aussi des montants bruts puisque les frais financiers n'en sont pas déduits. Les gains en capital sont des montants nets puisque seulement 75 pour 100 des gains totaux doivent être déclarés.

De plus, si deux ex-conjoints font partie de notre échantillon, nous compterons les pensions alimentaires deux fois, puisqu'elles sont incluses dans les revenus du bénéficiaire et du payeur.

Postes de déductions

Déductions du revenu total établi

Déductions du revenu total	Cotisations à un régime de pension agréé	207		•
	Cotisations à un régime enregistré d'épargne-retraite (joindre les reçus)	208		•
	Cotisations annuelles syndicales, professionnelles et semblables (joindre les reçus)	212		•
	Frais de garde d'enfants (joindre la formule T778)	214		•
	Frais de préposé aux soins (joindre la formule T929)	215		•
	Pertes déductibles au titre d'un placement d'entreprise	217		•
	Frais de déménagement (joindre la formule T1-M)	219		•
	Pension alimentaire ou allocation de séparation versée	220		•
	Frais financiers et frais d'intérêts (joindre l'annexe 5 dûment remplie)	221		•
	Frais d'exploration et d'aménagement (joindre l'annexe 5 dûment remplie)	224		•
	Autres dépenses d'emploi (joindre la formule T2200 ou TL2)	229		•
	Autres déductions (voir guide, ligne 232; préciser)	232		•
		Total des lignes 207 à 232 incl. 233		→

Item 29: Registered pension plan (RPP) contributions - Line 207 of the return	This item indicates pension plan deductions from salaries.
Item 30: Registered retirement savings plan (RRSP) contributions - Line 208 of the return, less transfers of funds and rollovers.	The deduction for an employee is 18 % of earned income, up to a maximum of \$11,500.
Item 31: Union and professional dues - Line 212 of the return	<p>This item includes membership dues, dues paid to a parity or advisory committee, malpractice liability insurance premiums, and professional membership dues if the taxfiler needs them to maintain a professional status recognized by law.</p> <p>Initiation fees and special assessments or charges for any purpose other than the organization's ordinary operating costs are excluded.</p>
Item 32: Child care expenses - Line 214 of the return	In 1991, the limits for child care expenses were \$4,000 for each child 6 or under, or for an infirm child. For children between 7 and 14, \$2,000 could be deducted for each child. The maximum that could be claimed was two-thirds of the taxfiler's earned income for the year.
Item 33: Carrying charges and interest expenses - Line 221 of the return or according to the Schedule 5 calculation	<p>This item includes:</p> <ul style="list-style-type: none"> • carrying charges and interest expenses paid on money borrowed to earn investment income, except service charges or interest on loans taken out after November 12, 1981 to invest in an RRSP or an RPP; • fees for management or safe custody of investments; • safety deposit box charges; • accounting fees for recording investment income; and • investment counsel fees.
Item 34: Other employment expenses - Line 229 of the return	<p>This item includes the deductions for certain expenses incurred by the taxfiler to earn employment income, for example:</p> <ul style="list-style-type: none"> • travel expenses; • cost of an office, or wages to assistants; • expenses paid to earn commission income; • costs of meals, up to 80 %; • lodging while employed away from home; • power-saw expenses; • cost of supplies; • expenses paid to earn income from artistic activities; and • motor vehicle costs.
Item 35: Other deductions - Line 232 of the return	For our purposes, these include:

Poste 29 : Cotisations à un régime de pension agréé - Ligne 207 de la déclaration	Il s'agit du montant retenu sur le salaire pour un régime de pension.
Poste 30 : Cotisations à un régime enregistré d'épargne-retraite (REER) - Ligne 208 de la déclaration, moins les transferts de fonds et les roulements de fonds.	La déduction maximale pour un employé est de 18 pour 100 du revenu gagné sans dépasser 11 500 \$.
Poste 31 : Cotisations syndicales professionnelles - Ligne 212 de la déclaration	<p>Ce poste comprend les cotisations de membre, les cotisations versées à un comité paritaire ou consultatif, les primes d'assurance-responsabilité professionnelle et les cotisations de membre à une association professionnelle qu'un particulier doit verser pour conserver un statut professionnel reconnu par la loi.</p> <p>Ce poste exclut cependant les droits d'adhésion et les cotisations ou les frais spéciaux pour couvrir d'autres frais que les frais ordinaires de fonctionnement de l'organisme.</p>
Poste 32 : Frais de garde d'enfants - Ligne 214 de la déclaration	En 1991, les limites applicables aux frais de garde étaient de 4 000 \$ pour les enfants de moins de 7 ans ou pour les enfants ayant une déficience, et de 2 000 \$ pour les enfants de 7 à 14 ans. La déduction maximale était les deux tiers du revenu gagné par le déclarant pour l'année.
Poste 33 : Frais financiers et frais d'intérêts - Ligne 221 de la déclaration ou selon le calcul de l'annexe 5	<p>Ces frais comprennent les montants suivants :</p> <ul style="list-style-type: none"> • les frais financiers et les frais d'intérêts payés sur l'argent emprunté pour gagner un revenu de placements, à l'exception des frais de gestion et de l'intérêt sur des emprunts contractés après le 12 novembre 1981 pour investir dans un REER ou dans un régime de pension agréé; • les frais de gestion ou de garde de placements; • les frais de location de cases de coffre-fort; • les honoraires versés pour la comptabilisation de revenus de placements; • les honoraires de conseillers en placements.
Poste 34 : Autres dépenses d'emploi - Ligne 229 de la déclaration	<p>Ce poste comprend les déductions de certaines dépenses engagées par le déclarant pour gagner un revenu d'emploi, par exemple :</p> <ul style="list-style-type: none"> • les dépenses de voyages; • les frais de bureau ou les salaires versés à des adjoints; • les dépenses engagées pour gagner un revenu de commissions; • les frais de repas jusqu'à 80 pour 100; • les frais d'hébergement lorsque le travail a éloigné l'employé de son domicile; • les frais de scie mécanique; • le coût des fournitures; • les dépenses engagées pour gagner un revenu qui provient d'activités artistiques; • les frais de véhicules à moteur.
Poste 35 : Autres déductions - Ligne 232 de la déclaration	Pour nos besoins, les autres déductions comprennent les montants suivants :

- repayments of income amounts;
- legal and accounting fees;
- capital cost allowance claims for Canadian motion picture films and video tapes;
- depletion allowances;
- Saskatchewan provincial pension plan contributions;
- capital loss on disposition of particular Canadian business equities;
- moving expenses (line 219 of the return);
- clergyman's residences;
- alimony deduction (line 220 of the return); and
- Canadian exploration and development expenses (line 224 of the return).

Deductions from net income

Deductions from Net Income	Employee home relocation loan deduction (from T4 slip)	248		⊙
	Stock option and shares deductions	249		⊙
	Limited partnership losses of other years	251		⊙
	Non-capital losses of other years	252		⊙
	Net capital losses of other years (1972 to 1990)	253		⊙
	Capital gains deduction (attach form T657)	254		⊙
	Northern residents deductions (attach form T2222)	255		⊙
	Additional deductions (see line 256 in guide)	256		⊙
		Add lines 248 to 256 inclusive. 257		▶
		Subtract line 257 from line 239. This is your Taxable Income 260		

Item 36: Capital gains deduction The following limits apply to capital gains deductions:

- Line 254 of the return

- \$500,000 of gains realized on the disposition of agricultural property;
- \$500,000 on qualifying small business corporation shares; and
- \$100,000 on all other types of capital properties.

Cumulative net investment losses (CNIL) may reduce the amount of net taxable capital gains otherwise eligible for the capital gains deduction.

Item 37: Additional deductions These include:

- Line 256 of the return

- the vow of perpetual poverty deduction;
- the United States social security income deduction; and
- all the items in lines 248 to 253, and line 255 of the return; and,
- other years' restricted farm losses.

Item 38: Total deductions

This item is the total of items 29 to 37.

Item 39: Taxable income assessed - Line 260 of the return

This is the amount on which we calculate income tax e.g.,

Taxable income	Tax
\$28,784 or less	17%
\$28,784 - 57,568	\$ 4,893 plus 26% on next \$28,784
\$57,568 or more	\$12,377 plus 29% on remainder

- le remboursement de sommes déclarées comme revenu;
- les frais juridiques et comptables;
- la déduction pour amortissement pour les bandes magnétoscopiques et les films canadiens;
- la déduction pour épuisement;
- les cotisations au régime de pension de la Saskatchewan;
- les pertes en capital subies à la disposition de certains biens mobiliers canadiens;
- les frais de déménagement (ligne 219 de la déclaration);
- la déduction pour la résidence des membres du clergé;
- la déduction pour pension alimentaire (ligne 220 de la déclaration);
- les frais d'exploration et d'aménagement au Canada (ligne 224 de la déclaration).

Déductions du revenu net

Déductions du revenu net	Déduction pour prêts à la réinstallation d'employés (selon le feuillet T4)	248		⊙
	Déductions pour options d'achat d'actions et pour actions	249		⊙
	Pertes d'autres années d'une société en commandite	251		⊙
	Pertes autres que des pertes en capital d'autres années	252		⊙
	Pertes nettes en capital d'autres années (1972 à 1990)	253		⊙
	Déduction pour gains en capital (joindre la formule T657)	254		⊙
	Déductions pour les habitants de régions éloignées (joindre la formule T2222)	255		⊙
	Déductions supplémentaires (voir guide, ligne 256)	256		⊙
	Total des lignes 248 à 256 incl. 257			→
	Montant de la ligne 239 moins celui de la ligne 257. Votre revenu imposable		260	

Poste 36 : Déduction pour gains en capital - Ligne 254 de la déclaration Les limites suivantes s'appliquent aux déductions pour gains en capital :

- 500 000 \$ pour les gains réalisés à la disposition de biens agricoles;
- 500 000 \$ pour les actions admissibles d'une petite entreprise;
- 100 000 \$ pour tous les autres genres de biens en immobilisation.

La perte nette cumulative sur placement (PNCP) peut réduire le montant des gains en capital qui aurait donné droit à la déduction pour gains en capital.

Poste 37 : Déductions supplémentaires - Ligne 256 de la déclaration

Il s'agit des suivants :

- la déduction pour voeu de pauvreté perpétuelle;
- la déduction pour les prestations de sécurité sociale des États-Unis;
- tous les éléments des lignes 248 à 253 et 255 de la déclaration;
- les pertes agricoles restreintes d'autres années.

Poste 38 : Total des déductions Il s'agit du total des postes 29 à 37.

Poste 39 : Revenu imposable établi - Ligne 260 de la déclaration Il s'agit du montant à partir duquel l'impôt sur le revenu est calculé.

Revenu imposable	Impôt
28 784 \$ ou moins	17 %
28 784 \$ - 57 568 \$	4 893 \$ plus 26 % des 28 784 \$ suivants
57 568 \$ ou plus	12 377 \$ plus 29 % du reste

Non-refundable tax credits

Non-refundable tax credits have the same value for all Canadians regardless of their income. These credits reduce their federal income tax payable. However, we do not refund the excess. The non-refundable tax credit is 17 % of the total credit amount. We calculate credits for charitable donations and gifts to the Crown exceeding \$250, at a rate of 29 %.

Non-Refundable Tax Credits	Basic personal amount	Claim \$ 6,280.00	300		
	Age amount, if you were born in 1926 or earlier	Claim \$ 3,387.00	301		
	Married amount (complete Personal Amounts area on page 2)		303		⊙
	Amounts for dependent children (complete Personal Amounts area on page 2)		304		⊙
	Additional personal amounts (attach completed Schedule 6)		305		⊙
	Canada or Quebec Pension Plan contributions				
	Contributions through employment from box 16 on all T4 slips (maximum \$ 632.50)		308		• ⊙
	Contribution payable on self-employment earnings (attach completed Schedule 8)		310		•
	Unemployment Insurance premiums from box 18 on all T4 slips (maximum \$ 892.84)		312		• ⊙
	Pension income amount (maximum \$ 1,000, see line 314 in guide)		314		⊙
	Disability amount for self (claim \$4,118.00)		316		⊙
	Disability amount for dependant other than spouse		318		⊙
	Tuition fees for self (attach form T2202A or receipts)		320		⊙
	Education amount for self (attach form T2202 or T2202A)		322		⊙
	Tuition fees and education amount transferred from child (attach form T2202 or T2202A)		324		⊙
	Amount transferred from spouse (attach completed Schedule 2)		326		⊙
	Medical expenses (attach receipts and complete Schedule 4)	330			⊙
	Subtract 3% of line 236 on page 2 or \$ 1,570, whichever is less				
	Allowable portion of medical expenses			332	
	Add lines 300 to 326 inclusive and line 332 (if this amount exceeds the amount at line 260, see "line 335" in guide)			335	
Use Table "A" or multiply the amount at line 335 by 17% →				338	
Charitable donations (attach receipts)	340		⊙		
Gifts to Canada or a province (attach receipts)	342		⊙		
Total donations (add lines 340 and 342)	344				
On the first \$ 250 or less			the credit at 17% is	346	
On the balance of			the credit at 29% is	348	
Add lines 338, 346 and 348. These are your Total Non-Refundable Tax Credits				350	

Item 40: Basic personal amount This is \$6,280 for all residents and for non-residents who carried on a business in Canada.
- Line 300 of the return

Item 41: Age amount - Line 301 of the return This is \$3,387, allowed to taxfilers aged 65 or older in 1991.

Item 42: Married amount - Line 303, and equivalent-to-married amount claimed at line 305 of the return This is \$5,233, which can be claimed by those whose spouse's net income was not over \$524. Also, unmarried persons can claim this if they supported a relative with a net income of not over \$524 and who:

- resided in Canada;
- resided with the taxfiler;
- was related by blood, marriage, or adoption; and
- was under 18, or was over 18 and mentally or physically infirm.

Crédits d'impôt non remboursables

Les crédits d'impôt non remboursables ont la même valeur pour tous les Canadiens, peu importe leur revenu. Ces crédits réduisent l'impôt sur le revenu fédéral, mais l'excédent n'est pas remboursé. Les crédits d'impôt non remboursables correspondent à 17 pour 100 du montant total des crédits. Toutefois, une déduction de 29 pour 100 est accordée pour les dons de charité et les dons au Canada ou à une province qui excèdent 250 \$.

Montant personnel de base	Inscrire 6 280,00 \$	300		
Montant en raison de l'âge - Si vous êtes né(e) en 1926 ou avant	Inscrire 3 387,00 \$	301		
Montant de marié (remplir la section des montants personnels à la page 2)		303		⊙
Montants pour enfants à charge (remplir la section des montants personnels à la page 2)		304		⊙
Montants personnels supplémentaires (joindre l'annexe 6 dûment remplie)		305		⊙
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec				
Cotisations d'employé selon la case 16 des feuillets T4 (maximum 632,50 \$)		308		• ⊙
Cotisations à payer pour le revenu d'un travail indépendant (joindre l'annexe 8 dûment remplie)		310		•
Cotisations à l'assurance-chômage selon la case 18 des feuillets T4 (maximum 892,84 \$)		312		• ⊙
Montant pour revenu de pensions (maximum 1 000 \$, voir guide, ligne 314)		314		⊙
Montant pour personnes handicapées pour vous-même (inscrire 4 118,00 \$)		316		⊙
Montant pour une personne handicapée à charge autre que votre conjoint		318		⊙
Frais de scolarité pour vous-même (joindre la formule T2202A ou reçus)		320		⊙
Montant relatif aux études pour vous-même (joindre la formule T2202 ou T2202A)		322		⊙
Frais de scolarité et montant relatif aux études transférés d'un enfant (joindre la formule T2202 ou T2202A)		324		⊙
Montants transférés du conjoint (joindre l'annexe 2 dûment remplie)		326		•
Frais médicaux (joindre les reçus et l'annexe 4 dûment remplie)	330			•
Moins : le moindre de 3% de la ligne 236 de la page 2 ou 1 570,00 \$				
Partie déductible des frais médicaux			→ 332	
Total des lignes 300 à 326 incl. et de la ligne 332 (si le résultat excède le montant de la ligne 260, voir guide «ligne 335»)		335		
Utiliser la table "A" ou multiplier le montant de la ligne 335 par 17% →				338
Dons de charité (joindre les reçus)	340		⊙	
Dons au Canada ou à une province (joindre les reçus)	342		⊙	
Total des dons (total des lignes 340 et 342)	344			
Sur les premiers 250 \$ ou moins			le crédit à 17% est de	346
Sur le reste			le crédit à 29% est de	348
Total des lignes 338, 346 et 348. Total de vos crédits d'impôt non remboursables				350

Poste 40 : Montant personnel de base - Ligne 300 de la déclaration

Il s'agit d'un montant de 6 280 \$ que peuvent déduire tous les résidents et que peuvent déduire les non-résidents qui exploitent une entreprise au Canada.

Poste 41 : Montant en raison de l'âge - Ligne 301 de la déclaration

Il s'agit d'un montant de 3 387 \$ que peuvent déduire les contribuables de plus de 65 ans en 1991.

Poste 42 : Montant de marié(e) - Ligne 303 et l'équivalent du montant de marié demandé à la ligne 305 de la déclaration

Il s'agit d'un montant de 5 233 \$ que peuvent déduire les personnes dont le conjoint a un revenu net inférieur à 524 \$. Les personnes qui ne sont pas mariées peuvent également déduire ce montant si elles subviennent aux besoins d'une personne dont le revenu net est inférieur à 524 \$ et qui remplit les conditions suivantes :

- réside au Canada;
- réside avec le déclarant;
- est liée par le sang, le mariage ou l'adoption;
- a moins de 18 ans ou est âgée de plus de 18 ans et a une déficience mentale ou physique.

You can claim a reduced amount if the net income of the spouse or relative was over \$524, but under \$5,757. You calculate the reduced amount by subtracting the net income of the spouse or relative from \$5,757.

Item 43: Amounts for dependent children - Line 304 of the return This item includes the following deductions:

- \$406 for each of the first two children born in 1973 or later;
- \$812 for the third child and each additional child born in 1973 or later;
- \$1,540 for children born in 1972 or before, and who are physically or mentally infirm.

Item 44: CPP or QPP contributions: - Lines 308 and 310 of the return This is the amount paid into the Canada Pension Plan or Quebec Pension Plan by employees and self-employed taxfilers. It does not include taxfilers aged 70 and over because they do not contribute.

Item 45: Unemployment Insurance premiums - Line 312 of the return This is the amount deducted as Unemployment Insurance premiums and withheld by the employer, less any overpayment.

Item 46: Pension income amount - Line 314 of the return This amount is equal to \$1,000 or the total of payments received from certain types of pension income, whichever amount is less.

"Eligible pension income" means:

- a life annuity;
- payments from an RRSP,
- payments from a registered retirement income fund (RRIF); or
- the taxable part of general annuity payments.

Item 47: Disability amount - Lines 316 and 318 of the return This is an amount that a taxfiler with a disability claims or that a taxfiler claims for a disabled person who is not the taxfiler's spouse. The maximum claim allowed is \$4,118 per disabled individual.

Item 48: Tuition fees and education amount - Lines 320, 322 and 324 of the return This is the amount of tuition fees (minimum \$100) and the education amount (\$60 per month). This item also includes the tuition fees and the education amounts transferred from a student to a maximum of \$3,529 per student. Students who are enrolled full-time in a distance education program or a correspondence course may now be eligible for the education amount.

Item 49: Amounts transferred from spouse - Line 326 of the return When a spouse is entitled to certain credits that are not required to reduce his or her federal income tax to zero, you can transfer these amounts to the return of the other spouse.

You can transfer the following:

- age amount;

Un montant réduit peut être demandé si le revenu net du conjoint ou du parent est supérieur à 524 \$ et inférieur à 5 757 \$. Le montant réduit se calcule en soustrayant le revenu net du conjoint ou du parent de 5 757 \$.

Poste 43 : Montant pour enfants à charge - Ligne 304 de la déclaration Les déductions suivantes peuvent être demandées :

- 406 \$ pour chacun des deux premiers enfants nés en 1973 ou après;
- 812 \$ pour le troisième enfant et chaque autre enfant nés en 1973 ou après;
- 1 540 \$ pour les enfants qui sont nés en 1972 ou avant et qui ont une déficience mentale ou physique.

Poste 44 : Cotisations au RPC ou au RRQ - Lignes 308 et 310 de la déclaration

Il s'agit du montant versé au Régime de pensions du Canada ou au Régime de rentes du Québec par les employés et les déclarants dont le revenu provient d'un travail indépendant. Les déclarants âgés de plus de 70 ans n'ont pas à contribuer.

Poste 45 : Cotisations à l'assurance-chômage - Ligne 312 de la déclaration

Il s'agit du montant déduit comme cotisations versées à l'assurance-chômage et retenu par l'employeur, moins tout paiement en trop de cotisations devant être remboursé.

Poste 46 : Montant pour revenu de pensions - Ligne 314 de la déclaration

Ce montant correspond au moins élevé des montants suivants, soit 1 000 \$ ou le total des paiements reçus pour certains genres de revenus de pensions admissibles.

Par revenus de pensions admissibles, on entend :

- une rente viagère;
- des paiements provenant d'un REER;
- des paiements provenant d'un fond enregistré de revenu de retraite (FERR);
- la partie imposable des paiements des rentes ordinaires.

Poste 47 : Montant pour personnes handicapées - Lignes 316 et 318 de la déclaration

Un déclarant peut demander ce montant pour lui-même s'il a une déficience grave ou il peut le demander pour une personne handicapée à sa charge autre que son conjoint. La déduction maximale admise est de 4 118 \$ par personne handicapée.

Poste 48 : Frais de scolarité et montant relatif aux études - Lignes 320, 322 et 324 de la déclaration

Il s'agit du montant de frais de scolarité (minimum 100 \$) et du montant relatif aux études (60 \$ par mois). Ce poste inclut aussi les frais de scolarité et le montant relatif aux études transférés d'un enfant, pour un maximum de 3 529 \$ par étudiant. Les étudiants inscrits à temps plein à des programmes de formation à distance ou à des cours par correspondance peuvent maintenant avoir droit à ce montant.

Poste 49 : Montants transférés au conjoint - Ligne 326 de la déclaration

Lorsqu'un déclarant a droit à certains crédits mais qu'il n'en a pas besoin pour ramener son impôt fédéral à zéro, il peut transférer ces montants à la déclaration de son conjoint.

Les montants suivants sont transférables :

- le montant en raison de l'âge;

- pension income amount;
- disability amount; and
- tuition fees and education amount.

Item 50: Allowable portion of medical expenses - Line 332 of the return

This item is medical expenses minus 3 % of net income or \$1,570, whichever amount is less.

Item 51: Non-refundable tax credits - Line 338 of the return.

This is 17 % of the total credit amounts from items 40 through 50.

Item 52: Charitable donations - Line 340 of the return

For this item, you can claim a maximum amount of 20 % of net income. You can carry forward charitable donations for up to five years after the year in which you make them.

Item 53: Gifts to Canada or a province - Line 342 of the return

These types of donations are not limited to 20 % of net income. You can carry forward the value of gifts for up to five years after the year in which you make them.

Item 54: Total tax credits on donations - Lines 346 and 348 of the return.

We calculate this credit as 17 % on the first \$250, and 29 % on the balance.

Item 55: Total non-refundable tax credits - Line 350 of the return

This item is the sum of item 51, "Non-refundable tax credits" and item 54 "Total tax credits on donations".

Summary of tax and credit items

Subtract line 402 from line 401; if negative, enter zero or enter amount from line 406 on Schedule 1.		FEDERAL TAX	406	
Federal political contribution tax credit	Total contributions 409			•
Allowable tax credit (from calculation at line 410 in guide)	410			•
Investment tax credit (attach form T2038 (IND))	412			•
Labour-sponsored funds tax credit (attach receipts)	414			•
	Total of above credits 416			→
Federal tax before federal individual surtax – subtract line 416 from line 406; if negative, enter zero			417	
Federal individual surtax (look up amount from line 406 in Table B or enter amount from line 419 on Schedule 1)			419	
Add lines 417 and 419.		Net Federal Tax	420	
Canada Pension Plan contribution payable on self-employment earnings from Schedule 8			421	
Repayment of social benefits (from calculation at line 235 in guide)			422	
Repayment of child tax credit overpayment from Schedule 7, Part B			426	•
ONTARIO TAX (see line 428 in guide)			428	
Add lines 420 to 428 inclusive.		Total Payable	435	•

- le montant pour revenu de pensions;
- le montant pour personnes handicapées;
- les frais de scolarité et le montant relatif aux études.

Poste 50 : Partie déductible des frais médicaux - Ligne 332 de la déclaration

Ce poste comprend les frais médicaux moins le moins élevé des montants suivants : 3 % du revenu net ou 1 570 \$.

Poste 51 : Crédits d'impôt non remboursables - Ligne 338 de la déclaration

Il s'agit de 17 pour 100 du total des montants de crédits des postes 40 à 50.

Poste 52 : Dons de charité - Ligne 340 de la déclaration

Pour ce poste, un montant maximum de 20 pour 100 du revenu net peut être déduit. Les dons de charité peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

Poste 53 : Dons au Canada ou à une province - Ligne 342 de la déclaration

Il n'y a pas de limite de 20 pour cent du revenu net pour ce type de dons. Les dons peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

Poste 54 : Total des crédits d'impôt pour dons - Lignes 346 et 348 de la déclaration

Ce crédit est calculé en prenant 17 pour 100 des premiers 250 \$ et 29 pour 100 sur le reste.

Poste 55 : Total des crédits d'impôt non remboursables - Ligne 350 de la déclaration

Il s'agit du total du poste 51, «Crédits d'impôt non remboursables» et du poste 54 «Total des crédits pour dons».

Sommaire des postes de l'impôt et des crédits

Ligne 401 moins ligne 402: si le résultat est négatif, inscrire zéro ou inscrire le montant de la ligne 406 de l'annexe 1.		Impôt fédéral	406	
Crédit d'impôt pour contributions politiques fédérales	Total des contributions 409		409	•
(crédit d'impôt déductible selon le calcul à la ligne 410 du guide)			410	•
Crédit d'impôt à l'investissement (joindre la formule T2038 (IND))			412	•
Crédit d'impôt relatif à un fonds de travailleurs (joindre les reçus)			414	•
Total des crédits ci-dessus		416		→
Impôt fédéral avant surtaxe fédérale des particuliers (ligne 406 moins ligne 416 : si le résultat est négatif, inscrire zéro)			417	
Surtaxe fédérale des particuliers (selon le montant à la ligne 406 voir la table B ou inscrire le montant de la ligne 419 de l'annexe 1)			419	
Total des lignes 417 et 419.		Impôt fédéral net	420	
Cotisation au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant selon l'annexe 8			421	
Remboursement de prestations de programmes sociaux (selon le calcul à la ligne 235 du guide)			422	
Remboursement de la somme versée en trop pour le crédit d'impôt pour enfants selon la partie B de l'annexe 7			426	•
Impôt de l'Ontario (voir guide, ligne 428)			428	
Total des lignes 420 à 428 incl.		Total à payer	435	•

Item 56: Net federal tax - Line 420 of the return

This item consists of federal tax less any federal political contribution tax credit, investment tax credit, and labour-sponsored funds tax credit but plus the federal individual surtax and the minimum tax payable.

Item 57: Net provincial tax - Line 428 of the return

This item includes provincial surtax, flat tax (where it applies) and provincial minimum tax, less provincial foreign tax credits and any provincial tax reduction.

With the exception of Quebec, which collects its own income tax, the federal government collects provincial income taxes on behalf of the provinces. In 1991, the basic provincial and territorial rates as a percentage of basic federal tax were as follows:

Newfoundland	62 %
Prince Edward Island	57 %
Nova Scotia	59.5%
New Brunswick	60 %
Quebec	n/a
Ontario	53 %
Manitoba	52 %
Saskatchewan	50 %
Alberta	46.5%
British Columbia	51.5%
Northwest Territories	44 %
Yukon Territory	45 %
Non-Residents	52 %

The following provinces levy a surtax on provincial tax payable:

	Surtax	Provincial tax payable
Prince Edward Island	10%	in excess of \$12,500
Nova Scotia	10%	in excess of \$10,000
Ontario	12%	in excess of \$10,000
Manitoba	may be assessed if net income is greater than \$30,000	
Saskatchewan	15%	in excess of \$4,000, plus flat tax of 2% of net income
Alberta	8% of taxable income	in excess of \$3,500, plus flat tax of 0.5% of net income

Item 58: Total tax payable

This item is the total of the amounts of net federal and provincial tax payable, items 56 and 57, respectively. It does not correspond to line 435 of the tax return because it does not include the Canada Pension Plan contributions payable on self-employment earnings, repayment of social benefits, or a repayment of the child tax credit overpayment.

Poste 56 : Impôt fédéral net
Ligne 420 de la déclaration

Ce poste inclut l'impôt fédéral, moins le crédit d'impôt pour contributions politiques fédérales, le crédit d'impôt à l'investissement et le crédit d'impôt relatif à un fond de travailleurs, plus la surtaxe fédérale des particuliers et l'impôt minimum.

Poste 57 : Impôt provincial net
Ligne 428 de la déclaration

Cet impôt comprend la surtaxe provinciale, l'impôt uniforme (s'il y a lieu) et l'impôt minimum provincial, moins les crédits provinciaux pour impôt étranger et toute réduction provinciale d'impôt.

Le gouvernement fédéral perçoit les impôts provinciaux sur le revenu au nom des provinces, sauf pour le Québec qui perçoit son propre impôt sur le revenu. En 1991, les taux provinciaux et territoriaux de base correspondant à un pourcentage de l'impôt fédéral de base étaient les suivants :

Terre-Neuve	62 %
Île-du-Prince-Édouard	57 %
Nouvelle-Écosse	59,5 %
Nouveau-Brunswick	60 %
Québec	s/o
Ontario	53 %
Manitoba	52 %
Saskatchewan	50 %
Alberta	46,5 %
Colombie-Britannique	51,5 %
Territoires du Nord-Ouest	44 %
Territoire du Yukon	45 %
Non-résidents	52 %

Certaines provinces prélèvent une surtaxe sur l'impôt provincial à payer. Selon la province, la surtaxe est établie comme suit :

	Surtaxe	Impôt provincial à payer
Île-du-Prince-Édouard	10 %	sur l'excédent de 12 500 \$
Nouvelle-Écosse	10 %	sur l'excédent de 10 000 \$
Ontario	12 %	sur l'excédent de 10 000 \$
Manitoba	peut être imposée si le revenu net est supérieur à 30 000 \$	
Saskatchewan	15 %	sur l'excédent de 4 000 \$ plus un impôt uniforme de 2 % du revenu net
Alberta	8 %	sur l'excédent de 3 500 \$, plus un impôt uniforme de 0,5 % du revenu imposable établi

Poste 58 : Total de l'impôt à payer

Il s'agit du total des montants de l'impôt fédéral (poste 56) et de l'impôt provincial nets à payer (poste 57). Ce montant ne correspond pas à la ligne 435 de la déclaration parce qu'il n'inclut pas les cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant, le remboursement de prestations de programmes sociaux et le remboursement de la somme versée en trop pour le crédit d'impôt pour enfants.

Item 59: Social benefits repayment - Line 422 of the return

Taxfilers have to repay Unemployment Insurance premiums in whole or in part if their "net income before adjustments" is greater than \$53,040. Old Age Security benefits and Family Allowance payments have to be repayed when the "net income before adjustments" is greater than \$51,765.

Federal Individual Surtax (see "Line 419" in guide)

Basic Federal Tax (line 506)			
Subtract: Federal Forward Averaging Tax Credit (attach form T581)			
	Amount (A)		
Add: 1. Amount (A)	x 5%		
2. (Amount (A))	minus \$12,500.00) x 5%		
	Individual Surtax (add lines 1 and 2 above)	510	
Subtract: Additional Federal Foreign Tax Credit from Part II of form T2209		511	
	Sub Total	517	
Subtract: Additional Investment Tax Credit from Section II of form T2038 (IND)		518	
	Federal Individual Surtax (enter this amount on line 419 on page 4 of your return)	419	

Item 60: Basic federal tax - Line 506 of Schedule 1 of the return

This amount refers to the total of federal income tax with tax adjustments, less the following:

- non-refundable tax credits;
- federal dividend tax credit; and
- minimum tax carryover.

Item 61: Federal individual surtax - Line 419 of the return

For 1991, the surtax was 5 % of federal tax payable up to \$12,500, and 10 % of federal tax payable for amounts over \$12,500.

Item 62: Minimum tax

We introduced the minimum tax in 1986 but you only have to pay this tax if it is greater than the basic federal tax you owe. This can happen if:

- you report taxable dividends;
- you claim certain tax credits;
- you report taxable capital gains; or
- you use certain losses or deductions to arrive at taxable income.

You use Form T691, *Calculation of Minimum Tax*, to calculate minimum tax, which you can carry over to other years.

Item 63: Dividend tax credit - Line 502 of Schedule 1 of the return

This is a tax credit of 13 1/3 % of the amount at line 120 of the return (dividends from Canadian corporations).

Poste 59 : Remboursement de prestations de programmes sociaux - Ligne 422 de la déclaration

Un contribuable peut avoir à rembourser en partie ou en totalité les prestations d'assurance-chômage qu'il a reçues, si son «revenu net avant rajustements» est supérieur à 53 040 \$. Il en va de même pour les prestations de sécurité de la vieillesse et les allocations familiales lorsque le «revenu net avant rajustements» du contribuable est supérieur à 51 765 \$.

Surtaxe fédérale des particuliers (voir guide, ligne 419)

Impôt fédéral de base (ligne 506)		
Moins : Crédit d'impôt fédéral pour étalement du revenu (joindre la formule T581)		
	Montant (A)	
Plus : 1. Montant (A)	x 5%	
2. (Montant (A))	moins 12 500,00 \$) x 5%	
	Surtaxe des particuliers (total des lignes 1 et 2 ci-dessus)	510
Moins : Crédit fédéral supplémentaire pour impôt étranger selon la partie II de la formule T2209		511
	Somme partielle	517
Moins : Crédit d'impôt à l'investissement supplémentaire selon la section II de la formule T2038 (IND)		518
	Surtaxe fédérale des particuliers (reportez le résultat à la ligne 419 de la page 4 de votre déclaration)	419

Poste 60 : Impôt fédéral de base Ligne 506 de l'annexe 1 de la déclaration

Ce montant représente le total de l'impôt fédéral sur le revenu et des rajustements d'impôt, moins les montants suivants :

- le total des crédits d'impôt non remboursables;
- le crédit d'impôt fédéral pour dividendes;
- le report d'impôt minimum.

Poste 61 : Surtaxe fédérale des particuliers - Ligne 419 de la déclaration

Pour l'année 1991, la surtaxe était de 5 pour 100 de l'impôt fédéral à payer et de 10 pour 100 de l'impôt fédéral à payer sur l'excédent de 12 500 \$.

Poste 62 : Impôt minimum

L'impôt minimum a été introduit en 1986 et n'est payable que s'il est supérieur à l'impôt fédéral de base. Cette situation se présente dans les cas suivants :

- des dividendes imposables sont déclarés;
- certains crédits d'impôt sont demandés;
- des gains en capital imposables sont déclarés;
- certaines pertes ou déductions sont incluses dans le calcul du revenu imposable.

L'impôt minimum est calculé à partir de la formule T691, *Calcul de l'impôt minimum*, et peut être reporté aux années suivantes.

Poste 63 : Crédit d'impôt pour dividendes - Ligne 502 de l'annexe 1 de la déclaration

Il s'agit d'un crédit d'impôt de 13 1/3 pour 100 du montant inscrit à la ligne 120 de la déclaration (dividendes de corporations canadiennes).

Part B: Child Tax Credit (see "line 444" in the Guide)

- Only the individual (usually the mother) eligible for Family Allowances for an eligible child can claim this credit.

Number of eligible children (from box 15 on TFA1 slip (attach copy of TFA1 slip))	545	X \$585.00	6	
⊖				
Calculation of supplement for children born in 1985 or later:				
Number of eligible children from box 17 on TFA1 slip	546	X \$207.00	7	
Subtract:				
Child care expenses claimed by you, your spouse and other supporting person in respect of children included on line 546 above.				
	550	X 25%	8	
Maximum Supplement available (subtract line 8 from line 7: if negative, enter zero)			9	
			Add line 6 and line 9	
			10	
Income from line 5 (Part A above)				
			11	
			Subtract: Base amount	
			12	2 5,215 0 0
Income in excess of base amount (if negative, enter zero)			13	
			Enter 5% of line 13	
			14	
			Subtract line 14 from line 10 (if negative, enter zero)	
			15	
Subtract: Child Tax Credit Prepayment from box 16 on ATC1 slip (attach copy of ATC1 slip)			16	552
Child Tax Credit (enter this amount on line 444 on page 4: if negative, enter on line 426 on page 4)			17	

Item 64: Child tax credit - Line 444 of the return

This credit is available to all recipients of Family Allowance payments. The amount is \$585 per eligible child, less 5 % of the net family income in excess of \$25,215. A supplement of \$207 is available for each child under 7. You reduce the amount of this supplement by 25 % of the child care expenses.

Partie B — Crédit d'impôt pour enfants (voir guide, ligne 444)

- Seule la personne (habituellement la mère) ayant droit aux allocations familiales pour un enfant admissible peut demander ce crédit d'impôt.

Nombre d'enfants admissibles (selon la case 15 du feuillet TFA1) (joindre la copie du feuillet TFA1) **545** X 585,00 \$ **6**

Calcul du supplément pour enfants nés en 1985 ou après :

Nombre d'enfants admissibles selon la case 17 du feuillet TFA1 **546** X 207,00 \$ **7**

Moins :

Frais de garde déclarés par vous,
votre conjoint ou le soutien pour les

enfants indiqués à la ligne 546 ci-dessus **550** X 25 % **8**

Supplément maximum applicable (ligne 7 moins ligne 8 : si le résultat est négatif, inscrire zéro) **9**

Total des lignes 6 et 9 **10**

Revenu selon la ligne 5 (partie A ci-dessus) **11**

Moins : Montant de base **12** **2 5 215 00**

Partie du revenu qui dépasse le montant de base (si le résultat est négatif, inscrire zéro) **13**

Calculer 5 % de la ligne 13 **14**

Ligne 10 moins ligne 14 (si le résultat est négatif, inscrire zéro) **15**

Moins : Versement anticipé du crédit d'impôt pour enfants (selon la case 16 du feuillet ATC1 : joindre la copie du feuillet ATC1) **552** **16**

Crédit d'impôt pour enfants (résultat à reporter à la ligne 444, page 4 de votre déclaration ou, s'il est négatif, à la ligne 426 de la même page) **17**

Poste 64 : Crédit d'impôt pour enfants - Ligne 444 de la déclaration

Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Le crédit est de 585 \$ par enfant admissible, moins 5 pour 100 du revenu net familial qui excède 25 215 \$. Un supplément de 207 \$ est versé pour chaque enfant âgé de moins de sept ans. Le montant de ce supplément est réduit de 25 pour 100 des frais de garde d'enfants.

**Facsimiles of 1991
individual income tax
return forms**

*Fac-similés de déclarations
de revenus des
particuliers de 1991*

Revenue Canada
TaxationRevenu Canada
Impôt**T1 SPECIAL 1991****Federal and Ontario Individual Income Tax Return****Step 1 – Identification**

- Did you get an identification label? If so, and if your name and address are correct, attach the label here.
- If the information on the label is incorrect, do not attach it here. In this case, or if you did not receive a label, complete the area that follows.

Name Usual First Name and Initial _____ Surname, Family or Last Name _____
Address Number, Street, Apt. No., P.O. Box No. or R.R. No. _____
City _____
Province or territory _____ Postal code _____

If the social insurance number(s) shown on the label is not correct, or if you did not receive a label, enter correct number(s) below:

Yours: _____

Spouse's: _____
(if it applies)

Please complete the following

On December 31, 1991, you were: Married ☐ 1 Widow(er) ☐ 2 Divorced ☐ 3 Separated ☐ 4 Single ☐ 5

Name of spouse _____

Your date of birth _____
Day _____ Month _____ Year _____

Your province or territory of residence on December 31, 1991, was: _____

If taxpayer is deceased, please give date of death _____
Day _____ Month _____ Year _____

Please do not use this area _____

Step 2 – Calculation of Total Income

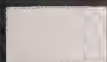
Employment income (from box 14 on all T4 slips)	101		⊙
Other employment income including tips and gratuities, etc.	104		⊙
Old Age Security pension (from box 18 on T4A(OAS) slip)	113		⊙
Canada or Quebec Pension Plan benefits (from T4A(P) slip)	114		⊙
Other pensions or superannuation (from T4A slips)	115		⊙
Family Allowance payments (from TFA1 slip)	118		⊙
Unemployment Insurance benefits (from T4U slip)	119		⊙
Interest income	121		⊙
Alimony or separation allowance income	128		⊙
Other income	130		⊙
Add lines 101 to 130 inclusive. This is your Total Income 150			

Step 3 – Calculation of taxable income

Pension adjustment amount (from box 52 on all T4 slips and box 34 on all T4A slips)	206		⊙
Registered pension plan contributions (from box 20 on all T4 slips)	207		⊙
Registered retirement savings plan contributions (attach receipts)	208		⊙
Annual union, professional or like dues (attach receipts)	212		⊙
Child care expenses (attach form T778)	214		⊙
Carrying charges	221		⊙
Add lines 207 to 221 inclusive. 233			
Subtract line 233 from line 150 to obtain your Net Income before adjustments 234			
Social benefits repayment (if you reported income at line 113, 118 and/or 119, see line 235 in guide)	235		⊙
Subtract line 235 from line 234. This is your Net Income 236			
Northern residents deductions (attach form T2222)	255		⊙
Additional deductions (see line 256 in guide)	256		⊙
Add lines 255 and 256 257			
Subtract line 257 from line 236. This is your Taxable Income 260			

PLEASE DO NOT USE THIS AREA

605					600				
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Revenu Canada
Impôt

Revenu Canada
Taxation

T1 SPÉCIALE 1991

Déclaration de revenus fédérale et provinciale des particuliers de l'Ontario

Étape 1 - Identification

- Avez-vous reçu une étiquette d'identification? Si oui, et si le nom et l'adresse qui figurent sur l'étiquette sont exacts, apposez-la ci-dessous.
- Si vous n'avez pas reçu d'étiquette ou si les renseignements qu'elle contient sont inexacts, remplissez la section ci-dessous.

Prénom usuel										Nom de famille									
Nom																			
Numéro, rue ou n° d'app. C.P. ou R.R.																			
Adresse																			
Ville																			
Province ou territoire										Code postal									

Si le numéro d'assurance sociale indiqué sur l'étiquette est inexact, ou si vous n'avez pas reçu d'étiquette, inscrivez le numéro approprié ci-dessous.

Le vôtre :									
<input type="text"/>			<input type="text"/>			<input type="text"/>			
Celui de votre conjoint (s'il y a lieu)									
<input type="text"/>			<input type="text"/>			<input type="text"/>			

Section à remplir

Le 31 décembre 1991, vous étiez	Marié(e) 1 <input type="checkbox"/>	Veuf(veuve) 2 <input type="checkbox"/>	Divorcé(e) 3 <input type="checkbox"/>	Séparé(e) 4 <input type="checkbox"/>	Célibataire 5 <input type="checkbox"/>
Prénom et nom du conjoint					
Jour		Mois		Année	
Votre date de naissance					
Votre province ou territoire de résidence au 31 décembre 1991 était :					
Jour		Mois		Année	
Si le contribuable est décédé, indiquer la date du décès.					
Ne rien écrire ici					

Étape 2 - Calcul du revenu total

Revenus d'emploi avant retenus selon la case 14 de tous les feuillets T4	101			⊙
Autres revenus d'emploi, y compris pourboires et gratifications, etc.	104			⊙
Pension de sécurité de la vieillesse selon la case 18 du feuillet T4A(OAS)	113			⊙
Prestations : Régime de pensions du Canada ou Régime de rentes du Québec selon le feuillet T4A(P)	114			⊙
Autres pensions et pensions de retraite selon les feuillets T4A	115			⊙
Allocations familiales selon le feuillet TFA1	118			⊙
Prestations d'assurance-chômage selon le feuillet T4U	119			⊙
Intérêts	121			⊙
Pension alimentaire ou allocation de séparation	128			⊙
Autres revenus	130			⊙
Total des lignes 101 à 130 inclusivement. Votre revenu total	150			→

Étape 3 - Calcul de revenu imposable

Facteur d'équivalence selon la case 52 de tous les feuillets T4 et la case 34 de tous les feuillets T4A	206			⊙
Cotisations à un régime de pension agréé selon la case 20 de tous les feuillets T4	207			⊙
Cotisations à un régime enregistré d'épargne-retraite (joindre les reçus)	208			⊙
Cotisations annuelles syndicales, professionnelles et semblables (joindre les reçus)	212			⊙
Frais de garde d'enfants (joindre la formule T778)	214			⊙
Frais financiers	221			⊙
Total des lignes 207 à 221 inclusivement.	233			→
Montant de la ligne 150 moins celui de la ligne 233 pour obtenir votre Revenu net avant rajustements	234			⊙
Remboursement de prestations de programmes sociaux : si vous avez déclaré des revenus aux lignes 113, 118 et/ou 119, voir guide, ligne 235	235			⊙
Montant de la ligne 234 moins celui de la ligne 235. Votre revenu net	236			⊙
Déductions pour les habitants de régions éloignées (joindre la formule T2222)	255			⊙
Déductions supplémentaires (voir guide, ligne 256)	256			⊙
Total des lignes 255 et 256	257			→
Montant de la ligne 236 moins celui de la ligne 257. Votre revenu imposable	260			

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605					600				
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STEP 4 – Calculation of Total Non-Refundable Tax Credits

2

Basic personal amount	300	\$ 6 280 00
Age amount, if you were born in 1926 or earlier Claim \$ 3,387.00	301	
Married amount (complete Personal Amounts area on Schedule 6)	303	•
Amounts for dependent children (complete Personal Amounts area on Schedule 6)	304	•
Equivalent-to-married amount (attach completed Schedule 6)	305	•
CPP/QPP contributions from box 16 on all T4 slips (maximum \$ 632.50)	308	• •
Unemployment Insurance premiums from box 18 on all T4 slips (maximum \$ 892.84)	312	• •
Pension income amount (maximum \$ 1,000, see line 314 in guide)	314	•
Disability amount for self (claim \$4,118.00)	316	•
Disability amount for dependant other than spouse	318	•
Tuition fees for self (attach form T2202A or receipts)	320	•
Education amount for self (attach form T2202 or T2202A)	322	•
Tuition fees and education amount transferred from child (attach form T2202 or T2202A)	324	•
Add lines 300 to 324 inclusive.	335	
Multiply the amount at line 335 by 17% →		338
Charitable donations (attach receipts) 340	•	
On the first \$ 250 or less		the credit at 17% is 346
On the balance of		the credit at 29% is 348
Add lines 338, 346 and 348. These are your Total Non-Refundable Tax Credits		350

Step 5 – Summary of Tax and Credits

Taxable Income
from line 260 on page 1 400

Federal Income Tax (look up amount from line 400 in Table A)	401	
Enter: Total non-refundable tax credits from line 350 above	402	
Subtract line 402 from line 401: if negative, enter zero or enter amount from line 406 in guide.	FEDERAL TAX 406	
Federal political contribution (see line 409 in guide) Total contributions 409	Credit claimed 410	•
Federal tax before federal individual surtax – subtract line 410 from line 406: if negative, enter zero	417	
Federal individual surtax (look up amount from line 406 in Table B or enter amount from line 419 in guide)	419	
Add lines 417 and 419. Net Federal Tax	420	
Repayment of social benefits (from calculation at line 235 in guide)	422	
Repayment of child tax credit overpayment (from Schedule 7)	426	•
ONTARIO TAX (see line 428 in guide)	428	
Add lines 420 to 428 inclusive. Total Payable	435	•

Please do not use this area		Total income tax deducted from all information slips 437	• •
683		Federal Credits	
684		Child tax credit (from Schedule 7),	444 •
		Canada Pension Plan overpayment	448 •
		Unemployment Insurance overpayment	450 •
		Other Credits	
		Tax paid by instalments	476 • •
		Ontario tax credits	479 •
		Add lines 437 to 479 inclusive. Total Credits 482	→
		Subtract line 482 from line 435 and enter the difference in applicable space below.	
		A difference of less than \$2.00 is neither charged nor refunded.	

I hereby certify that the information given on this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Telephone	Area code	Date
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469

Language of correspondence Please indicate below the language of your choice for subsequent correspondence and returns	Langue de correspondance Veuillez indiquer plus bas dans quelle langue vous desirez recevoir toute correspondance subsequente et vos prochaines declarations de revenus
1 English <input type="checkbox"/> Anglaise	2. French <input type="checkbox"/> Française

Refund 484	•	Balance Due 485	•
If you want a direct deposit, complete Form T1-DD.		Amount Enclosed	

Please attach cheque or money order payable to the Receiver General.
Do not mail cash.
Payment is due no later than April 30, 1992.

Please attach all slips, receipts and schedules to this return.

If you paid to have your return prepared, please check this box	→ <input type="checkbox"/>
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It is a serious offence to make a false return.
Privacy Act Personal information Bank number RCT/P-PU-005

Please do not
use this area



Revenue Canada
Taxation

Revenu Canada
Impôt

T1 GENERAL 1991

Federal and Ontario Individual Income Tax Return

Step 1 – Identification

- Did you get an identification label? If so, and if your name and address are correct, attach the label here.
- If the information on the label is incorrect, do not attach it here. In this case, or if you did not receive a label, complete the area that follows.

Usual First Name and Initial										Surname, Family or Last Name									
Name																			
Number, Street, Apt. No., P.O. Box No. or R.R. No.																			
Address																			
City																			
Province or territory										Postal code									

Type of work or occupation in 1991																											
Name of present employer																											
If you became or ceased to be a resident of Canada in 1991, give																											
Date of entry <table><tr><td>Day</td><td>Month</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td></tr></table> or departure <table><tr><td>Day</td><td>Month</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td></tr></table>																				Day	Month	<input type="text"/>	<input type="text"/>	Day	Month	<input type="text"/>	<input type="text"/>
Day	Month																										
<input type="text"/>	<input type="text"/>																										
Day	Month																										
<input type="text"/>	<input type="text"/>																										
If taxpayer is deceased, give date of death: <table><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>																				Day	Month	Year	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Day	Month	Year																									
<input type="text"/>	<input type="text"/>	<input type="text"/>																									

If the social insurance number(s) shown on the label is not correct, or if you did not receive a label, enter correct number(s) below:

Yours:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's: (if it applies)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please complete the following

On December 31, 1991, you were:	Married	Widow(er)	Divorced	Separated	Single
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name of spouse

Address of spouse same as mine ☐ or

Your date of birth	Day	Month	Year
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Your province or territory of residence on December 31, 1991, was:

If you were self-employed in 1991, state province or territory of self-employment:

Please do not use this area

Step 2 – Calculation of Total Income

Employment Income	Employment income before deductions from box 14 on all T4 slips (attach copy 2 of T4 slips)	101			⊙
	Commissions from box 42 on all T4 slips, included in above total	102			
	Other employment income including tips and gratuities, etc.	104			⊙
Pension Income	Old Age Security pension (from box 18 on T4A(OAS) slip)	113			⊙
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114			⊙
	Other pensions or superannuation (attach copy 2 of T4A slips)	115			⊙
Income from Other Sources	Family Allowance payments (attach copy of TFA1 slip)	118			⊙
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	119			⊙
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 5)	120			⊙
	Interest and other investment income (attach completed Schedule 5)	121			⊙
	Partnership income: limited or non-active partners only (attach completed Schedule 5)	Net 122			⊙
	Rental income	Gross 160	Net 126		⊙
	Taxable capital gains (attach completed Schedule 3)	127			⊙
	Alimony or separation allowance income	128			⊙
	Registered retirement savings plan income (attach T4RSP slips)	129			⊙
	Other income (see line 130 in guide and specify)	130			⊙
Self-Employment Income	Business income	Gross 162	Net 135		⊙
	Professional income	Gross 164	Net 137		⊙
	Commission income	Gross 166	Net 139		⊙
	Farming income	Gross 168	Net 141		⊙
	Fishing income	Gross 170	Net 143		⊙
Add lines 101 and 104 to 143 inclusive. This is your Total Income				150	→

PLEASE DO NOT USE THIS AREA

605					600				
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Déclaration de revenus fédérale et provinciale des particuliers de l'Ontario

Étape 1 - Identification

<p>Avez-vous reçu une étiquette d'identification? Si oui, et si le nom et l'adresse qui figurent sur l'étiquette sont exacts, apposez-la ci-dessous.</p> <p>Si vous n'avez pas reçu d'étiquette ou si les renseignements qu'elle contient sont inexacts, remplissez la section ci-dessous.</p> <p>Prénom usuel _____ Nom de famille _____</p> <p>Nom _____</p> <p>Numéro, rue ou n° d'app. C.P. ou R.R. _____</p> <p>Adresse _____</p> <p>Ville _____</p> <p>Province ou territoire _____ Code postal _____</p> <p>Genre de travail ou de profession en 1991 _____</p> <p>Nom de l'employeur actuel _____</p> <p>Si vous avez commencé ou cessé de résider au Canada en 1991, donnez :</p> <p>Date d'entrée _____ ou de départ _____</p> <p>Si le contribuable est décédé, indiquer la date du décès : _____</p>		<p>Si le numéro d'assurance sociale indiqué sur l'étiquette est inexact, ou si vous n'avez pas reçu d'étiquette, inscrivez le numéro approprié ci-dessous.</p> <p>Le vôtre : _____</p> <p>Celui de votre conjoint (s'il y a lieu) : _____</p> <p>Section à remplir</p> <p>Le 31 décembre 1991, vous étiez : Marié(e) <input type="checkbox"/> Veuf(veuve) <input type="checkbox"/> Divorcé(e) <input type="checkbox"/> Séparé(e) <input type="checkbox"/> Célibataire <input type="checkbox"/></p> <p>Prénom et nom du conjoint _____</p> <p>Adresse du conjoint : comme la mienne <input type="checkbox"/> ou _____</p> <p>Votre date de naissance : Jour _____ Mois _____ Année _____</p> <p>Votre province ou territoire de résidence au 31 décembre 1991 était : _____</p> <p>Si vous étiez travailleur indépendant en 1991, province ou territoire où était situé votre entreprise : _____</p> <p>Ne rien écrire ici _____</p>
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Étape 2 - Calcul du revenu total

Revenus d'emploi	Revenus d'emploi avant retenues selon la case 14 des feuillets T4 (joindre copie 2 des feuillets T4)	101		⊙
	Commissions selon la case 42 des feuillets T4, incluses dans le total ci-dessus	102		
	Autres revenus d'emploi, y compris pourboires et gratifications, etc.	104		⊙
	Pension de sécurité de la vieillesse (selon la case 18 du feuillet T4A(OAS))	113		⊙
Revenus de pensions	Prestations - Régime de pensions du Canada ou Régime de rentes du Québec (joindre copie 2 du feuillet T4A(P))	114		⊙
	Autres pensions et pensions de retraite (joindre copie 2 des feuillets T4A)	115		⊙
	Allocations familiales (joindre le feuillet TFA1)	118		⊙
	Prestations d'assurance-chômage (joindre copie 2 du feuillet T4U)	119		⊙
Revenus d'autres provenances	Montant imposable des dividendes de corporations canadiennes imposables (joindre l'annexe 5 dûment remplie)	120		⊙
	Intérêts et autres revenus de placements (joindre l'annexe 5 dûment remplie)	121		⊙
	Revenus de société-associés commanditaires ou non engagés de façon active seulement (joindre l'annexe 5 dûment remplie)	Nets 122		⊙
	Revenus de location Bruts 160	Nets 126		⊙
	Gains en capital imposables (joindre l'annexe 3 dûment remplie)	127		
	Pension alimentaire ou allocation de séparation	128		⊙
	Revenu d'un régime enregistré d'épargne-retraite (joindre les feuillets T4RSP)	129		⊙
	Autres revenus (voir guide, ligne 130; préciser)	130		⊙
	Revenus d'entreprise Bruts 162	Nets 135		⊙
	Revenus de profession libérale Bruts 164	Nets 137		⊙
Revenus d'activité indépendante	Revenus de commissions Bruts 166	Nets 139		⊙
	Revenus d'agriculture Bruts 168	Nets 141		⊙
	Revenus de pêche Bruts 170	Nets 143		⊙
	Total des lignes 101 et 104 à 143 incl. Votre revenu total		150	➔

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605						600					
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Step 3 – Calculation of Taxable Income

2

From line 150 on page 1, copy your **Total Income** 200

Deductions from Total Income	Pension adjustment amount (from box 52 on all T4 slips and box 34 on all T4A slips)	206	•	
	Registered pension plan contributions	207	•	
	Registered retirement savings plan contributions (attach receipts)	208	•	
	Annual union, professional or like dues (attach receipts)	212	•	
	Child care expenses (attach form T778)	214	•	
	Attendant care expenses (attach form T929)	215	•	
	Allowable business investment losses	217	•	
	Moving expenses (attach form T1-M)	219	•	
	Alimony or separation allowance paid	220	•	
	Carrying charges and interest expenses (attach completed Schedule 5)	221	•	
	Exploration and development expenses (attach completed Schedule 5)	224	•	
	Other employment expenses (attach form T2200 or TL2)	229	•	
	Other deductions (see line 232 in guide and specify)	232	•	
		Add lines 207 to 232 inclusive.	233	▶
Net Income	Subtract line 233 from line 200 to obtain your Net income before adjustments			234
	Social benefits repayment (if you reported income at line 113, 118 and/or 119, see line 235 in guide)		•	235
	Subtract line 235 from line 234. This is your Net Income			236
Deductions from Net Income	Accumulated forward averaging amount withdrawal (attach form T581)			237
		Add lines 236 and 237		239
	Employee home relocation loan deduction (from T4 slip)	248	•	
	Stock option and shares deductions	249	•	
	Limited partnership losses of other years	251	•	
	Non-capital losses of other years	252	•	
	Net capital losses of other years (1972 to 1990)	253	•	
Capital gains deduction (attach form T657)	254	•		
Northern residents deductions (attach form T2222)	255	•		
Additional deductions (see line 256 in guide)	256	•		
	Add lines 248 to 256 inclusive.	257	▶	
	Subtract line 257 from line 239. This is your Taxable Income			260

CALCULATION OF PERSONAL AMOUNTS

MARRIED AMOUNT (see line 303 in guide)

If your marital status changed in 1991, give date of change: _____
Day Month

Married on or before December 31, 1991, and supported spouse in 1991 (check ☒ box 1 or box 2)

1. ☐ whose net income * in that year was not over \$524.00. Claim to enter on line 303 on page 3: \$ 5,233 00 (A)

2. ☐ whose net income * in that year was over \$524.00 but less than \$5,757.00 \$ 5,757 00

Subtract: spouse's net income *

Claim to enter on line 303 on page 3 (B)

* The income of your spouse (in the year of marital breakdown) is the net income while married and living together.

AMOUNTS FOR DEPENDENT CHILDREN (see line 304 in guide)

Provide details below and claim according to child's age and net income.

If child's net income exceeds \$2,617.00, see line 304 in guide for calculation of a possible reduced claim.

- Children born in 1973 or later – Claim \$406.00 for each of two children and \$812.00 for each additional child.
- Children born in 1972 or earlier who are physically or mentally infirm – Claim \$1,540.00 for each child.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child			If born in 1972 or earlier state nature of infirmity	Net income in 1991 \$	Claim
		Day	Month	Year			
Total claim for dependent children							(C)

Enter amount (A) or (B) at line 303 and amount (C) at line 304 on page 3.

Étape 3 - Calcul du revenu imposable

2

Reporter de la ligne 150 à la page 1 votre Revenu Total 200	
Facteur d'équivalence (selon la case 52 de tous les feuillets T4 et la case 34 de tous les feuillets T4A) 206	
Déductions du revenu total	Cotisations à un régime de pension agréé 207
	Cotisations à un régime enregistré d'épargne-retraite (joindre les reçus) 208
	Cotisations annuelles syndicales, professionnelles et semblables (joindre les reçus) 212
	Frais de garde d'enfants (joindre la formule T778) 214
	Frais de préposé aux soins (joindre la formule T929) 215
	Pertes déductibles au titre d'un placement d'entreprise 217
	Frais de déménagement (joindre la formule T1-M) 219
	Pension alimentaire ou allocation de séparation versée 220
	Frais financiers et frais d'intérêts (joindre l'annexe 5 dûment remplie) 221
	Frais d'exploration et d'aménagement (joindre l'annexe 5 dûment remplie) 224
Autres dépenses d'emploi (joindre la formule T2200 ou TL2) 229	
Autres déductions (voir guide, ligne 232; préciser) 232	
Total des lignes 207 à 232 incl. 233 233	
Revenu net	Montant de la ligne 200 moins celui de la ligne 233 pour obtenir votre Revenu net avant rajustements 234
	Remboursement de prestations de programmes sociaux : si vous avez déclaré des revenus aux lignes 113, 118 et/ou 119, voir guide, ligne 235 235
	Montant de la ligne 234 moins celui de ligne 235. Votre revenu net 236
Retrait du montant d'étalement accumulé (joindre la formule T581) 237	
Total des lignes 236 et 237 239	
Déductions du revenu net	Déduction pour prêts à la réinstallation d'employés (selon le feuillet T4) 248
	Déductions pour options d'achat d'actions et pour actions 249
	Pertes d'autres années d'une société en commandite 251
	Pertes autres que des pertes en capital d'autres années 252
	Pertes nettes en capital d'autres années (1972 à 1990) 253
	Déduction pour gains en capital (joindre la formule T657) 254
	Déductions pour les habitants de régions éloignées (joindre la formule T2222) 255
Déductions supplémentaires (voir guide, ligne 256) 256	
Total des lignes 248 à 256 incl. 257 257	
Montant de la ligne 239 moins celui de la ligne 257. Votre revenu imposable 260	

Montants personnels

Montant de marié (Voir guide, ligne 303)

Si votre état civil a changé en 1991, donnez la date du changement : Jour Mois

Marié au 31 décembre 1991 et soutien, en 1991, du conjoint (cocher ☒ le numéro 1 ou le numéro 2)

1. ☐ dont le * revenu net pour l'année ne dépasse pas 524,00 \$. Montant à inscrire à la ligne 303, page 3 : 5 233 | 00 \$ (A)

2. ☐ dont le * revenu net pour l'année dépasse 524,00 \$ sans dépasser 5 757,00 \$ 5 757 | 00 \$

Moins : * Revenu net du conjoint

Montant à inscrire à la ligne 303, page 3 | \$ (B)

* Le revenu net de votre conjoint (s'il y a eu une rupture de votre mariage) est le revenu net pour la période pendant laquelle vous étiez marié et vivant ensemble.

Montants pour enfants à charge (voir guide, ligne 304)

Donner les précisions exigées ci-dessous et inscrire les montants applicables suivant l'âge et le revenu net de l'enfant.

Si le revenu net de l'enfant dépasse 2 617,00 \$, il faut peut-être inscrire un montant réduit; voir le calcul à ce sujet à la rubrique «ligne 304» du guide.

- Enfants nés en 1973 ou après - Inscrivez 406,00 \$ pour chacun de deux enfants et 812,00 \$ pour chacun des autres enfants.
- Enfants nés en 1972 ou avant, souffrant d'incapacité physique ou mentale - Inscrivez 1 540,00 \$ pour chaque enfant.

Nom de l'enfant (faute d'espace, annexer une liste)	Lien de parenté avec vous	Date de naissance de l'enfant			S'il est né en 1972 ou avant, indiquer la nature de l'incapacité	Revenu net pour 1991 \$	Montant déclaré
		Jour	Mois	Année			
Total des montants pour enfants à charge							<u> </u> <u> </u> \$ (C)

Inscrivez le montant (A) ou (B) à la ligne 303 et le montant (C) à la ligne 304 de la page 3.

Before you mail your return, please ensure you have included all required information slips, receipts, completed schedules and corresponding statements.

- T1 GSTC – Goods and Services Tax Credit application form
- Schedule 1 – Detailed Tax Calculation
- Schedule 7 – Child Tax Credit
- Schedule 3 – Summary of Dispositions of Capital Property
- T1C – Provincial Tax Credit form
- TFA1 slip – Statement of Family Allowance
- ATC-1 – Statement of Child Tax Credit Prepayment
- T2201 – Disability Certificate
- T778 – Calculation of Child Care Expenses
- T4 Income slips
- Registered Retirement Savings Plan (RRSP) contributions receipts
- All other schedules and receipts.

STEP 4 – Calculation of Total Non-Refundable Tax Credits

Non-Refundable Tax Credits	Basic personal amount	Claim \$ 6,280.00	300		
	Age amount, if you were born in 1926 or earlier	Claim \$ 3,387.00	301		
	Married amount (complete Personal Amounts area on page 2)		303		⊙
	Amounts for dependent children (complete Personal Amounts area on page 2)		304		⊙
	Additional personal amounts (attach completed Schedule 6)		305		⊙
	Canada or Quebec Pension Plan contributions				
	Contributions through employment from box 16 on all T4 slips (maximum \$ 632.50)		308		• ⊙
	Contribution payable on self-employment earnings (attach completed Schedule 8)		310		•
	Unemployment Insurance premiums from box 18 on all T4 slips (maximum \$ 892.84)		312		• ⊙
	Pension income amount (maximum \$ 1,000, see line 314 in guide)		314		⊙
	Disability amount for self (claim \$4,118.00)		316		⊙
	Disability amount for dependant other than spouse		318		⊙
	Tuition fees for self (attach form T2202A or receipts)		320		⊙
	Education amount for self (attach form T2202 or T2202A)		322		⊙
	Tuition fees and education amount transferred from child (attach form T2202 or T2202A)		324		⊙
	Amount transferred from spouse (attach completed Schedule 2)		326		⊙
	Medical expenses (attach receipts and complete Schedule 4)	330			⊙
	Subtract 3% of line 236 on page 2 or \$ 1,570, whichever is less				
	Allowable portion of medical expenses		332		
	Add lines 300 to 326 inclusive and line 332 (if this amount exceeds the amount at line 260, see "line 335" in guide)		335		
Use Table "A" or multiply the amount at line 335 by 17% →				338	
Charitable donations (attach receipts)	340		⊙		
Gifts to Canada or a province (attach receipts)	342		⊙		
Total donations (add lines 340 and 342)	344				
On the first \$ 250 or less			the credit at 17% is	346	
On the balance of			the credit at 29% is	348	
Add lines 338, 346 and 348. These are your Total Non-Refundable Tax Credits				350	

(Go to Step 5 on page 4)

Avant de nous faire parvenir votre déclaration, veuillez vous assurer que tous les feuillets de renseignements, reçus, annexes complétées et relevés correspondants sont inclus

- T1 GSTC - Formule de demande du crédit pour la taxe sur les produits et services
- Annexe 1 - Calcul détaillé de l'impôt
- Annexe 7 - Crédit d'impôt pour enfants
- Annexe 3 - Sommaire des dispositions de biens en immobilisation
- T1C - Formule de crédit d'impôt provincial
- TFA1 - Relevé des allocations familiales
- ATC-1 - Relevé du versement anticipé du crédit d'impôt pour enfants
- T2201 – Certificat d'invalidité
- T778 – Calcul des frais de garde d'enfants
- Feuilles de revenu T4
- Reçu des cotisations à un régime enregistré d'épargne retraite (REER)
- Tous les autres annexes et reçus

Étape 4 - Calcul du total des crédits d'impôt non remboursables

Crédits d'impôt non remboursables	Montant personnel de base	Inscrire 6 280,00 \$	300		
	Montant en raison de l'âge - Si vous êtes né(e) en 1926 ou avant	Inscrire 3 387,00 \$	301		
	Montant de marié (remplir la section des montants personnels à la page 2)		303		⊙
	Montants pour enfants à charge (remplir la section des montants personnels à la page 2)		304		⊙
	Montants personnels supplémentaires (joindre l'annexe 6 dûment remplie)		305		⊙
	Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec				
	Cotisations d'employé selon la case 16 des feuillets T4 (maximum 632,50 \$)		308		⊙ ⊙
	Cotisations à payer pour le revenu d'un travail indépendant (joindre l'annexe 8 dûment remplie)		310		•
	Cotisations à l'assurance-chômage selon la case 18 des feuillets T4 (maximum 892,84 \$)		312		⊙ ⊙
	Montant pour revenu de pensions (maximum 1 000 \$, voir guide, ligne 314)		314		⊙
	Montant pour personnes handicapées pour vous-même (inscrire 4 118,00 \$)		316		⊙
	Montant pour une personne handicapée à charge autre que votre conjoint		318		⊙
	Frais de scolarité pour vous-même (joindre la formule T2202A ou reçus)		320		⊙
	Montant relatif aux études pour vous-même (joindre la formule T2202 ou T2202A)		322		⊙
	Frais de scolarité et montant relatif aux études transférés d'un enfant (joindre la formule T2202 ou T2202A)		324		⊙
	Montants transférés du conjoint (joindre l'annexe 2 dûment remplie)		326		⊙
	Frais médicaux (joindre les reçus et l'annexe 4 dûment remplie)	330			⊙
	Moins : le moindre de 3% de la ligne 236 de la page 2 ou 1 570,00 \$				
	Partie déductible des frais médicaux			→ 332	
	Total des lignes 300 à 326 incl. et de la ligne 332 (si le résultat excède le montant de la ligne 260, voir guide «ligne 335»)			335	
Utiliser la table "A" ou multiplier le montant de la ligne 335 par 17% →				338	
Dons de charité (joindre les reçus)	340		⊙		
Dons au Canada ou à une province (joindre les reçus)	342		⊙		
Total des dons (total des lignes 340 et 342)	344				
Sur les premiers 250 \$ ou moins			le crédit à 17% est de	346	
Sur le reste			le crédit à 29% est de	348	
Total des lignes 338, 346 et 348. Total de vos crédits d'impôt non remboursables				350	

(Passer à l'étape 5 de la page 4)

Step 5 – Summary of Tax and Credits

There are two methods of tax calculation (see Table A instructions)

Taxable Income from line 260 on page 2 400

TABLE METHOD ONLY

Federal Income Tax (look up amount from line 400 in Table A)	401	
Enter: Total non-refundable tax credits from line 350 on page 3	402	
Subtract line 402 from line 401: if negative, enter zero or enter amount from line 406 on Schedule 1. FEDERAL TAX		
	406	
Federal political contribution tax credit Total contributions 409	409	
Allowable tax credit (from calculation at line 410 in guide)	410	
Investment tax credit (attach form T2038 (IND))	412	
Labour-sponsored funds tax credit (attach receipts)	414	
Total of above credits	416	
Federal tax before federal individual surtax – subtract line 416 from line 406: if negative, enter zero	417	
Federal individual surtax (look up amount from line 406 in Table B or enter amount from line 419 on Schedule 1)	419	
Add lines 417 and 419. Net Federal Tax	420	
Canada Pension Plan contribution payable on self-employment earnings from Schedule 8	421	
Repayment of social benefits (from calculation at line 235 in guide)	422	
Repayment of child tax credit overpayment from Schedule 7, Part B	426	
ONTARIO TAX (see line 428 in guide)	428	
Add lines 420 to 428 inclusive. Total Payable	435	
Total income tax deducted (from all information slips)	437	
Federal Credits		
Child tax credit (attach Schedule 7, complete Parts A and B)	444	
Canada Pension Plan overpayment	448	
Unemployment Insurance overpayment	450	
Refund of investment tax credit (attach form T2038 (IND))	454	
Part XII.2 trust tax credit (attach T3 slip)	456	
Employee and Partner GST rebate (attach form GST-370)	457	
Other Credits		
Tax paid by instalments	476	
Forward averaging tax credit (from form T581)	478	
Ontario tax credits	479	
Add lines 437 to 479 inclusive. Total Credits	482	

Subtract line 482 from line 435 and enter the difference in applicable space below.
A difference of less than \$2.00 is neither charged nor refunded.

Please do not use this area

683

684

Refund 484

Balance Due 485

If you want a direct deposit, complete Form T1-DD.

Amount Enclosed

Please attach cheque or money order payable to the Receiver General. Do not mail cash.
Payment is due no later than April 30, 1992.

469

It is a serious offence to make a false return.
Privacy Act Personal Information Bank number RCT/P-PU-005

Language of correspondence Please indicate below the language of your choice for subsequent correspondence and returns.	Langue de correspondance Veuillez indiquer plus bas dans quelle langue vous désirez recevoir toute correspondance subséquente et vos prochaines déclarations de revenus.
1. English <input type="checkbox"/>	Anglaise <input type="checkbox"/>
2. French <input type="checkbox"/>	Française <input type="checkbox"/>

I hereby certify that the information given on this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Telephone	Area code	Date
-----------	-----------	------

490

If you paid to have your return prepared, please check this box

Étape 5 - Sommaire de l'impôt et des crédits

L'impôt peut être calculé de deux façons (voir les directives à la table A)

4

Revenu imposable (ligne 260, page 2) 400

CALCUL DE L'IMPÔT SELON LA TABLE

Impôt fédéral sur le revenu (selon le montant à la ligne 400 voir la table A)	401	
Inscrire : Total des crédits d'impôt non remboursables selon la ligne 350, page 3	402	
Ligne 401 moins ligne 402; si le résultat est négatif, inscrire zéro ou inscrire le montant de la ligne 406 de l'annexe 1. Impôt fédéral		406
Crédit d'impôt pour contributions politiques fédérales Total des contributions	409	•
(crédit d'impôt déductible selon le calcul à la ligne 410 du guide)	410	•
Crédit d'impôt à l'investissement (joindre la formule T2038 (IND))	412	•
Crédit d'impôt relatif à un fonds de travailleurs (joindre les reçus)	414	•
Total des crédits ci-dessus	416	→
Impôt fédéral avant surtaxe fédérale des particuliers (ligne 406 moins ligne 416 : si le résultat est négatif, inscrire zéro)	417	
Surtaxe fédérale des particuliers (selon le montant à la ligne 406 voir la table B ou inscrire le montant de la ligne 419 de l'annexe 1)	419	
Total des lignes 417 et 419. Impôt fédéral net	420	
Cotisation au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant selon l'annexe 8	421	
Remboursement de prestations de programmes sociaux (selon le calcul à la ligne 235 du guide)	422	
Remboursement de la somme versée en trop pour le crédit d'impôt pour enfants selon la partie B de l'annexe 7	426	•
Impôt de l'Ontario (voir guide, ligne 428)	428	
Total des lignes 420 à 428 incl. Total à payer	435	•

Impôt total retenu selon tous les feuillets de renseignements	437	•
Crédits fédéraux		
Crédit d'impôt pour enfants (joindre l'annexe 7, parties A et B dûment remplies)	444	•
Paiement en trop au Régime de pensions du Canada	448	•
Paiement en trop d'assurance-chômage	450	•
Remboursement du crédit d'impôt à l'investissement (selon la formule T2038 (IND))	454	•
Crédit d'impôt de fiducie de la partie XII.2 (joindre le feuillet T3)	456	•
Remboursement de la TPS à l'attention des salariés et des associés (joindre la formule GST-370)	457	•
Autres crédits		
Impôt payé par acomptes	476	•
Crédit d'impôt pour étalement du revenu (selon la formule T581)	478	•
Crédits d'impôt de l'Ontario	479	•
Total des lignes 437 à 479 incl. Total des crédits	482	→

Ligne 435 moins ligne 482; reporter la différence dans l'espace approprié ci-dessous.

Une différence de moins de 2,00 \$ n'est ni exigée ni remboursée.

Réservé au Ministère

683

684

Remboursement 484	•	Solde dû 485	•
Si vous désirez l'option "dépôt en direct" remplir la formule T1-DD.		Somme jointe <input type="text"/>	

Annexer un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste. Le paiement doit être fait au plus tard le 30 avril 1992.

Faire une fausse déclaration constitue une infraction grave.

Loi sur la protection des renseignements personnels.

Fichier de renseignements personnels RCT/P-PU-005

469

Langue de correspondance

Veuillez indiquer plus bas dans quelle langue vous désirez recevoir toute correspondance subséquente et vos prochaines déclarations de revenus.

Language of correspondence

Please indicate below the language of your choice for subsequent correspondence and returns.

1. Anglaise ☐ English
2. Française ☐ French

J'atteste par la présente que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Indicatif régional	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Téléphone	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Date

490

Si une autre personne a rempli cette déclaration contre rémunération, veuillez cocher la case.

→ ☐

Schedule 1 — Detailed Tax Calculation (see guide)

T1-1991

1991 Rates of Federal Income Tax

Taxable Income	Tax
\$ 28,784 or less	17%
\$ 28,784	\$ 4,893 plus 26% on next \$ 28,784
\$ 57,568 or more	\$ 12,377 plus 29% on remainder

Federal Income Tax — Use the "1991 Rates of Federal Income Tax" above.

Taxable Income from line 400 on page 4 of your return					
On the first		tax is			
On remaining		tax at	% is		
Total Federal Income Tax on Taxable Income					
Add: Tax Adjustments (see "line 500" in guide and specify)					
					500
					Total

Subtract: Total Non-Refundable Tax Credits from line 350 on page 3 of your return	501		
Federal Dividend Tax Credit: 13 1/3% of taxable amount of dividends from taxable Canadian corporations (line 120 on page 1 of your return)	502		
Minimum Tax Carry-over (see "line 504" in guide)	504		
Total of above credits			
		Basic Federal Tax	506

Subtract: Federal Foreign Tax Credit — make separate calculation for each foreign country.		⊙
(a) Income Tax or Profits Tax paid to a foreign country	507	
(b) Net Foreign Income † 508		
Net Income ††		
X ("Basic Federal Tax" ††† plus any Dividend Tax Credit)		=

- † Net foreign income must be reduced by any foreign income exempt under a tax treaty (line 256).
 †† Net income (line 236) (or if you filed a form T581 election, use line 7 of that form - if negative, enter zero) less any capital losses of other years allowed (line 253), employee home relocation loan deduction (line 248), stock option and shares deductions (line 249), capital gains deduction (line 254) and any foreign income exempt under a tax treaty (line 256).
 ††† Basic federal tax must be reduced by any tax adjustments for CPP/QPP disability benefits for previous years (line 500).

Deduct (a) or (b) above, whichever is less	509	
Federal Tax (enter this amount on line 406 on page 4 of your return)	406	

Federal Individual Surtax (see "Line 419" in guide)

Basic Federal Tax (line 506)		
Subtract: Federal Forward Averaging Tax Credit (attach form T581)		
Amount (A)		
Add: 1. Amount (A) x 5%		
2. (Amount (A) minus \$12,500.00) x 5%		
Individual Surtax (add lines 1 and 2 above)	510	
Subtract: Additional Federal Foreign Tax Credit from Part II of form T2209	511	
Sub Total	517	
Subtract: Additional Investment Tax Credit from Section II of form T2038 (IND)	518	
Federal Individual Surtax (enter this amount on line 419 on page 4 of your return)	419	

Ontario Income Tax

Use form TIC (ONT.) TC to calculate your Ontario Income Tax

Annexe 1 — Calcul détaillé de l'impôt (voir guide)

T1-1991

Taux de l'impôt fédéral sur le revenu pour 1991

Revenu imposable	Impôt
28 784 \$ ou moins	17%
28 784 \$	4 893 \$ plus 26 % des 28 784 \$ suivants
57 568 \$ ou plus	12 377 \$ plus 29 % du reste

Impôt fédéral sur le revenu — Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1991» ci-dessus

Revenu imposable (ligne 400, page 4 de votre déclaration)				
	Sur les premiers		l'impôt est de	
	Sur le reste		l'impôt à % est de	
Total de l'impôt fédéral sur le revenu imposable				
Plus : Rajustements d'impôt (voir guide, ligne 500; préciser)				500
			Total	

Moins :	Total des crédits d'impôt non remboursables selon ligne 350, page 3 de la déclaration	501	
	Crédit d'impôt pour dividendes : 13 1/3 % du montant imposable des dividendes de corporations canadiennes imposables (ligne 120, page 1 de la déclaration).	502	•
	Report d'impôt minimum (voir guide, ligne 504)	504	•
Total des crédits ci-dessus			

Impôt fédéral de base 506

Moins : Crédit fédéral pour impôt étranger — Faire un calcul distinct pour chaque pays étranger.

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger 507 •

b) Revenu étranger net † 508 \times («Impôt fédéral de base» ††† plus tout crédit d'impôt pour dividendes) =

† Le revenu étranger net doit être réduit de tout revenu étranger exonéré d'impôt en vertu d'une convention fiscale (ligne 256).

†† Revenu net (ligne 236) (ou si vous avez fait un choix au moyen de la formule T581, utilisez le montant qui y est inscrit à la ligne 7 - s'il est négatif, inscrivez zéro) moins pertes en capital d'autres années (ligne 253), déduction pour prêts à la réinstallation d'employés (ligne 248), déductions pour options d'achat d'actions et pour actions (ligne 249), déduction pour gains en capital (ligne 254), et tout revenu étranger exonéré d'impôt en vertu d'une convention fiscale (ligne 256).

††† L'impôt fédéral de base doit être réduit de tout rajustements d'impôt pour les prestations d'invalidité reçues du RPC/RRQ pour les années antérieures (ligne 500)

Soustraire le moindre de a) et b) ci-dessus 509

Impôt fédéral (reportez le résultat à la ligne 406 de la page 4 de votre déclaration) 406

Surtaxe fédérale des particuliers (voir guide, ligne 419)

Impôt fédéral de base (ligne 506)

Moins : Crédit d'impôt fédéral pour étalement du revenu (joindre la formule T581)

Montant (A)

Plus : 1. Montant (A) x 5%

2. (Montant (A) moins 12 500,00 \$) x 5%

Surtaxe des particuliers (total des lignes 1 et 2 ci-dessus) 510

Moins : Crédit fédéral supplémentaire pour impôt étranger selon la partie II de la formule T2209

Somme partielle 517

Moins : Crédit d'impôt à l'investissement supplémentaire selon la section II de la formule T2038 (IND)

518

Surtaxe fédérale des particuliers (reportez le résultat à la ligne 419 de la page 4 de votre déclaration) 419

Impôt sur le revenu de l'Ontario

Utilisez la formule T1C (ONT.) TC pour calculer votre impôt de l'Ontario

Schedule 2 — Amounts Transferred from Spouse (see "Line 326" in the guide)**T1-1991**

- Use if you are transferring amounts from your spouse.

 Is your spouse filing a 1991 Income Tax return? Yes ☐ No ☐ If "No", attach your spouse's income and information slips.
A — Details of your Spouse's Income

Pension income eligible for the pension income amount (from lines 115 and 129 on your spouse's return)	1		
Old Age Security pension (from line 113 on your spouse's return)	2		
Canada or Quebec Pension Plan benefits (from line 114 on your spouse's return)	3		
All other income on your spouse's return (specify)			
	4		
Total Income	5		
Subtract: Deductions from total income (from lines 207 to 235 on your spouse's return)			
	6		
Spouse's Net Income	7		
Add: Accumulated forward averaging amount withdrawal (from line 237 on your spouse's return)	8		
	9		
Subtract: Deductions from net income (from lines 248 to 256 on your spouse's return)			
	10		
Spouse's Taxable Income	11		
Subtract: Spouse's basic personal amount (from line 300 on your spouse's return)	12		
Spouse's Canada or Quebec Pension Plan contributions (add lines 308 and 310 on your spouse's return)	13		
Spouse's Unemployment Insurance premiums (from line 312 on your spouse's return)	14		
Add lines 12 to 14 inclusive	15		
Spouse's adjusted taxable income for calculation of amounts transferred (line 11 minus line 15 — if line 15 is greater than line 11, enter zero)	16		

B — Calculation of Amounts Transferred

Spouse's age amount — If your spouse was 65 years of age or over in 1991, give your spouse's date of birth _____ and claim \$ 3,387.00 Day Month Year	17		
Disability amount — If your spouse, during 1991, had a severe and prolonged mental or physical impairment, claim \$4,118.00	18		
Spouse's tuition fees and education amount (attach form T2202A or form T2202 and tuition fees receipts: maximum claim \$3,529.00)	19		
Enter amount from line 1 above			
Subtract: The exempt income indicated at line 256 on your spouse's return			
Pension income amount (enter this amount or \$1,000, whichever is less)	20		
Add lines 17 to 20 inclusive.	21		
Enter amount from line 16 above	22		
Amounts Transferred (line 21 minus line 22: enter this amount on line 326 on page 3 of your return)	23		

Annexe 2 — Montants transférés du conjoint (voir guide, ligne 326)

- À remplir si vous déclarez des montants transférables de votre conjoint.

T1-1991

Votre conjoint produit-il une déclaration de revenus pour 1991? Oui ☐ Non ☐ Si «non», annexer ses feuillets de revenus et renseignements.

A – Détail du revenu du conjoint

Revenu de pensions admissible aux fins du montant pour revenu de pensions (lignes 115 et 129 de sa déclaration)	1	
Pension de sécurité de la vieillesse (ligne 113 de sa déclaration)	2	
Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec (ligne 114 de sa déclaration)	3	
Tout autre revenu de sa déclaration – préciser		
	4	
	Revenu total	5
Moins : Déductions du revenu total (des lignes 207 à 235 de sa déclaration)		
	6	
	Revenu net du conjoint	7
Plus : Retrait du montant d'étalement accumulé (ligne 237 de sa déclaration)		
Moins : Déductions du revenu net (des lignes 248 à 256 de sa déclaration)		
	10	
	Revenu imposable du conjoint	11
Moins : Montant personnel de base du conjoint (ligne 300 de sa déclaration)	12	
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec du conjoint (total des lignes 308 et 310 de sa déclaration)	13	
Cotisations à l'assurance-chômage du conjoint (ligne 312 de sa déclaration)	14	
Total des lignes 12 à 14 incl.	15	
Revenu imposable rajusté du conjoint aux fins du calcul des montants transférés (ligne 11 moins ligne 15 - si le montant de la ligne 15 excède celui de la ligne 11, inscrire zéro)	16	

B – Calcul des montants transférés

Montant en raison de l'âge du conjoint - si votre conjoint était âgé de 65 ans ou plus en 1991, donnez sa date de naissance

Jour	Mois	Année

 et inscrivez 3 387,00 \$

	17	
Montant pour personnes handicapées — si votre conjoint a souffert d'une déficience mentale ou physique grave et prolongée en 1991, inscrivez 4 118,00 \$	18	
Frais de scolarité et montant relatif aux études du conjoint (joindre la formule T2202A ou T2202 et les reçus pour frais de scolarité : maximum 3 529,00 \$)	19	
Inscrire le montant de la ligne 1 ci-dessus		
Moins : le revenu de source étrangère non imposable indiqué à la ligne 256 de sa déclaration		
Montant pour revenu de pensions (inscrire le moindre du montant ou 1 000 \$)	20	
Total des montants (total des lignes 17 à 20 incl.)	21	
Inscrire le montant de la ligne 16 ci-dessus	22	
Montants transférés (ligne 21 moins ligne 22 — reportez le résultat à la ligne 326, page 3 de votre déclaration)	23	

Particulars of Current Year Dispositions (if space is insufficient, attach a statement)

Note: Losses arising on the disposal of shares of, or debts owing by, a small business corporation should not be claimed on this schedule. (see "Line 217" in Guide)	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) Col. 2 less Cols. 3 and 4)
--	--------------------------------	------------------------------------	-------------------------------	---	--

304

Annexe 3 — Sommaire des dispositions de biens en immobilisation en 1991 (voir guide, ligne 127)

Détail des dispositions de l'année (si l'espace ci-dessous est insuffisant, annexer un état.)

T1-1991

Remarque : Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation exploitant une petite entreprise. (voir guide, ligne 217)		(1) Année de l'acquisition	(2) Produit de la disposition	(3) Prix de base rajusté	(4) Débours et dépenses (concernant les dispositions)	(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)
Corporation admissible exploitant une petite entreprise						
Actions	Raison sociale et					
Nombre d'actions	catégorie d'actions					
						Gain
Produit total 512						Gain net 513

Biens agricoles admissibles

Adresse ou désignation officielle						Gain (ou perte)
Produit total 515						Gain net (ou perte nette) 516

Autres biens et titres

Actions	Raison sociale et					
Nombre d'actions	catégorie d'actions					
						Gain (ou perte)
Produit total 519						Gain net (ou perte nette) 520

Biens immeubles et biens amortissables (ne pas inclure les pertes sur biens amortissables)

Adresse ou désignation officielle						Gain (ou perte)
Produit total 521						Gain net (ou perte nette) 522

Obligations, débiteures, billets à ordre et autres biens

Valeur nominale	Date d'échéance	Nom de l'émetteur				Gain (ou perte)
Produit total 527						Gain net (ou perte nette) 528

Biens à usage personnel (description précise)

						Gain seulement 530
--	--	--	--	--	--	--------------------

Biens personnels désignés (description précise)

REMARQUE : Les pertes sur des biens personnels désignés ne peuvent être déduites que des gains sur des biens personnels désignés.						
Moins : Pertes sur biens personnels désignés non déduites des années antérieures						
Gain net seulement 531						

Feuillets de renseignements — Gains ou pertes en capital (joindre feuillets T3, T5 et T4PS)

Perte en capital attribuable à la réduction de la perte au titre d'un placement d'entreprise	535 ()
--	---------

Total des gains nets (ou pertes nettes) de la colonne (5) avant les réserves 537

Plus : Montant total des réserves selon formule T2017 (si le montant est négatif, le mettre entre parenthèses et le soustraire) 538

Total du gain (ou de la perte) en capital 539

Gains en capital imposables (pertes en capital déductibles) : les 3/4 du «Total du gain (ou de la perte) en capital» ci-dessus 540

Plus : Gain en capital imposable d'une disposition d'un bien en immobilisation admissible — bien agricole admissible 543

Gain en capital imposable d'une disposition d'un bien en immobilisation admissible — autres 544

Total des gains en capital imposables (total des lignes 540 à 544 incl.)

(à reporter à la ligne 127, page 1 de votre déclaration)

Schedule 4 — Medical Expenses

T1-1991

Medical Expenses

Attach receipts (see "Line 330" in guide). If space is insufficient, attach a statement.

Period covered by claim: From _____ 19____ to _____ 19____

Date of payment

Day Month

Year

Name of patient

Payment made to:

Description of medical expenses

Amount paid

[illegible]

Premiums paid to private (not federal or provincial) medical or hospital care plans for the period ending in 1991 – receipts are not required to be filed

Name of plan

Total amount of premiums paid

Total Medical Expenses (enter this amount on line 330 on page 3 of your return and calculate the allowable portion)

If the patient was other than a dependant who is included in your claim for personal amounts provide the following details concerning that person:
(it is not necessary to provide this information if the patient was your spouse)

Name

Relationship to you

Address

Net Income in 1991 \$

Frais médicaux

Annexer les reçus (voir guide, ligne 330). Si l'espace ci-dessous est insuffisant annexer un état.

Période visée couverte : du _____ 19____ au _____ 19____

Date du paiement

Jour	Mois	Année	Nom du patient	Paiement fait à :	Description des frais médicaux	Montant payé
------	------	-------	----------------	-------------------	--------------------------------	--------------

[illegible]

Nom du régime

Total des primes versées

Total des frais médicaux (reportez le montant à la ligne 330 page 3 de votre déclaration et calculez la partie admissible)

Si le patient n'était pas une personne à charge pour laquelle vous avez déclaré des montants personnels, donnez les renseignements suivants à son sujet (sauf s'il s'agit de votre conjoint) :

Nom	Lien de parenté avec vous
Adresse	Revenu net en 1991

Schedule 5 — Statement of Investment Income

T1-1991

State names of payers in appropriate areas and enclose any information slips received. If space is insufficient attach a statement.

I - Taxable Amount of Dividends from Taxable Canadian Corporations (see "Line 120" in guide)

Include amounts credited through banks, trust companies, brokers and estates.

_____	_____
_____	_____
_____	_____
Total Dividends (enter on line 120 on page 1 of your return)	120

II - Interest and Other Investment Income (see "Line 121" in guide)

Interest from bonds, Trust, Bank or
other Deposits, Mortgages, Notes
and other Securities (specify)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Income from Foreign Sources	_____
_____	_____
_____	_____
Total Interest and Other Investment Income (enter on line 121 on page 1 of your return)	121

III - Partnership Income (Loss) (see "Line 122" in guide)

Income (Loss) from any limited partnership in which you are a limited partner or any partnership in which
you are not an active partner

_____	_____
Total Partnership Income (Loss) (enter on line 122 on page 1 of your return)	122

IV - Carrying Charges and Interest Expenses (see "Line 221" in guide)

Carrying Charges (specify)

_____	_____
_____	_____
_____	_____
_____	_____
Interest on money borrowed to earn interest, dividend and royalty income	_____
Interest on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner	_____
Total Carrying Charges and Interest Expenses (enter on line 221 on page 2 of your return)	221

V - Exploration and Development Expenses (see "Line 224" in guide)

Canadian and foreign exploration, development expenses and oil and gas property expenses,
other than flow-through share expenses, of a partnership described at line 122

_____	_____
Resource expenses incurred as a result of the acquisition of a flow-through share (attach T101/T102 Supplementaries)	_____
Total Exploration and Development Expenses (enter on line 224 on page 2 of your return)	224

VI - Depletion Allowances (see "Line 232" in Guide)

Depletion Allowances (including mining exploration depletion allowance) (specify)

_____	_____
Total Depletion Allowances (enter on line 232 on page 2 of your return)	232

Annexe 5 — État des revenus de placements

T1-1991

Inscrire le nom des payeurs aux endroits appropriés et annexer tous les feuillets de renseignements reçus. Si l'espace ci-dessous est insuffisant, annexer des états.

I - Montant imposable des dividendes de corporations canadiennes imposables (voir guide, ligne 120)

Inclure les montants crédités par les banques, les compagnies de fiducie et les successions.

Total des dividendes (à reporter à la ligne 120, page 1 de votre déclaration)	120	

II - Intérêts et autres revenus de placements (voir guide, ligne 121)

Intérêts d'obligations, de dépôts en fiducie ou en banque et d'autres dépôts, d'hypothèque de billets et d'autres titres (préciser)

[illegible]**Total des intérêts et autres revenus de placements** (à reporter à la ligne 121, page 1 de votre déclaration) 121

III - Revenus (pertes) de société (voir guide, ligne 122)

Revenus (pertes) d'une société en commandite dont vous êtes un associé commanditaire ou d'une société dont vous êtes un associé non engagé de façon active

Total des revenus (pertes) de société (à reporter à la ligne 122, page 1 de votre déclaration)		122	

IV - Frais financiers et frais d'intérêts (voir guide, ligne 221)

Frais financiers (préciser) :

[illegible]**Total des frais financiers et d'intérêts** (à reporter à la ligne 221, page 2 de votre déclaration) 221

V - Frais d'exploration et d'aménagement (voir guide, ligne 224)

Frais d'exploration et d'aménagement au Canada et à l'étranger et frais à l'égard de biens canadiens et étrangers relatifs au pétrole et au gaz, sauf s'il s'agit de frais relatifs à des actions accréditives engagés par une société mentionnée à la ligne 122

Frais relatifs à des ressources engagés par suite de l'acquisition d'une action accréditive (joindre la T101/102 supplémentaire)		

Total des frais d'exploration et d'aménagement (à reporter à la ligne 224, page 2 de votre déclaration) 224

VI - Déductions pour épuisement (voir guide, ligne 232)

Dédutions pour épuisement, y compris la déduction d'épuisement pour l'exploration minière (préciser) :

Total des déductions pour épuisement (à reporter à la ligne 232, page 2 de votre déclaration) 232

Schedule 6 — Additional Personal Amounts (see "Line 305" in guide)

T1-1991

Complete this schedule if you are claiming:

equivalent to married amount, or amount for dependants other than spouse and children.

- Net income of your dependants includes Old Age Security pension, net federal supplements, Canada or Quebec Pension Plan benefits, Unemployment Insurance benefits, workers' compensation payments and social assistance payments.
- Ensure that the applicable family allowance payments in respect of each dependant claimed are reported on line 118 on page 1 of your return.

Equivalent to Married Amount — Single, divorced, separated or widow(er) and supported a relative in 1991

On December 31, 1991, you were (tick ☒ one box): Married ☐ Widow(er) ☐ Divorced ☐ Separated ☐ Single ☐

Note: No other personal amount may be deducted by you or any other taxpayer for a person claimed for an equivalent to married amount.

If you were married and not separated from your spouse, you cannot claim for an equivalent to married amount.

If your marital status changed in 1991, give date of change Day _____ Month _____

Amount may be claimed for a relative living with you who was your parent or grandparent or who was born in 1973 or later or, if born in 1972 or earlier, was a relative who is infirm and who was wholly dependent on you, or on you and others. (You can claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐

Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be "Yes" to claim this amount.

If applicable, tick ☒ and claim item 1 or 2, and provide "Details of Dependand" below.

<input type="checkbox"/> 1. Supported relative whose net income in that year was not over \$524.00, claim to be entered on line 305:	\$5,233 00 (A)
<input type="checkbox"/> 2. Supported relative whose net income in that year was over \$524.00 but less than \$5,757.00	\$5,757 00
	Subtract: dependant's net income
	Claim to enter on line 305 on page 3 (B)

Details of Dependand:

Name _____ Relationship to you * _____
 Address _____ Date of birth _____
 Day _____ Month _____ Year _____

* If born in 1972 or earlier and relationship is other than parent or grandparent, state nature of infirmity ☐

Amounts for Other Dependands

(1.) Parents, Grandparents, Brothers or Sisters (including in-laws)

Resident in Canada

(2.) Aunts or Uncles (including in-laws)

Provide details below and claim the allowable maximum determined according to the dependand's age and net income, as follows:

- Born in 1973 or later** **Each of two dependands:**
- If net income was not over \$2,617.00, maximum claim is \$406.00.
 - If net income was over \$2,617.00 but less than \$3,023.00, maximum claim is \$406.00 minus the amount by which net income exceeds \$2,617.00.
- Additional dependands:**
- If net income was not over \$2,617.00, maximum claim is \$812.00 each.
 - If net income was over \$2,617.00 but less than \$3,429.00, maximum claim is \$812.00 minus the amount by which net income exceeds \$2,617.00.
- Born in 1972 or earlier who are physically or mentally infirm**
- If net income was not over \$2,617.00, maximum claim is \$1,540.00.
 - If net income was over \$2,617.00 but less than \$4,157.00, maximum claim is \$1,540.00 minus the amount by which net income exceeds \$2,617.00.

If any other person has also contributed to the support of a dependand listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for a dependand born in 1972 or earlier who is not mentally or physically disabled.

Dependands:

(1) Family or Last Name	Date of Birth			Relationship to you	*Net income in 1991	If born in 1972 or earlier, state nature of infirmity	Claim
	Day	Month	Year				
Usual First Name							
Address							
(2) Family or Last Name							
Usual First Name							
Address							
* Includes Old Age Security and Net Federal Supplements for dependands born in 1926 or earlier. If not received, state reason:							

Total Amounts for Other Dependands (C)

Total Additional Personal Amounts (total of amounts A or B and C)
(enter this amount on line 305 on page 3 of your return)

Annexe 6 — Montants personnels supplémentaires (voir guide, ligne 305)

T1-1991

Remplissez la présente annexe si vous déclarez :

l'équivalent du montant de marié ou un montant pour des personnes à charge autres que le conjoint et les enfants.

- Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le versement net des suppléments fédéraux, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec, les prestations d'assurance-chômage, les indemnités pour accidents du travail et les prestations d'assistance sociale.
- N'oubliez pas d'inscrire à la ligne 118, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à votre charge.

Équivalent du montant de marié

Célibataire, divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1991

Le 31 décembre 1991, vous étiez : (cochez ☒ une case) : Marié(e) ☐ Veuf (veuve) ☐ Divorcé(e) ☐ Séparé(e) ☐ Célibataire ☐

Remarque : Ni vous ni un autre contribuable ne pouvez déclarer un autre montant à l'égard d'une personne pour laquelle l'équivalent du montant de marié est déclaré.

Si vous étiez marié(e) et si vous n'étiez pas séparé(e) de votre conjoint, vous ne pouvez pas déclarer l'équivalent du montant de marié.

Si votre état civil a changé en 1991, veuillez indiquer la date du changement Jour _____ Mois _____

Vous pouvez déclarer l'équivalent du montant de marié pour un parent vivant avec vous s'il s'agit d'un de vos parents (père et mère) ou de vos grands-parents ou d'une autre personne apparentée qui est née en 1973 ou après ou née en 1972 ou avant qui souffre d'incapacité et qui était entièrement à votre charge et à la charge d'autres personnes. (Vous ne pouvez déclarer l'équivalent du montant de marié que s'il a été convenu que personne d'autre ne le déclarerait pour la même personne à charge ou relativement au même logement). Si l'adresse de la personne à votre charge différerait de la vôtre durant l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle n'était pas aux études.

Supportiez-vous les frais de logement de la personne à votre charge? Oui ☐ Non ☐

La personne à votre charge habitait-elle avec vous? Oui ☐ Non ☐

Pour déclarer l'équivalent du montant de marié, vous devez répondre «Oui» aux deux questions ci-dessus.

Cochez ☒ 1. ou 2., selon le cas, et donnez ci-après les «Précisions sur la personne à charge».

☐ 1. Soutien d'un parent dont le * revenu net pour l'année 1991 ne dépasse pas 524,00 \$, montant à inscrire à la ligne 305, page 3 : 5 233 | 00 \$ (A)

☐ 2. Soutien d'un parent dont le revenu net pour l'année 1991 dépasse 524,00 \$ sans dépasser 5 757,00 \$ 5 757 | 00

Moins : Revenu net de la personne à charge

Précisions sur la personne à charge : Montant à inscrire à la ligne 305, page 3 (B)

Nom _____

Adresse _____

Lien de parenté avec vous *

Date de naissance

Jour _____ Mois _____ Année _____

* Si cette personne est née en 1972 ou avant et s'il ne s'agit pas d'un de vos parents ou grands-parents, indiquez la nature de l'incapacité : 

Montants pour autres personnes à charge résidant au Canada

(1.) Père ou mère, grands-parents, frères ou sœurs (et ceux du conjoint)

(2.) Tantes ou oncles (et ceux du conjoint)

Donner ci-après les précisions demandées et déclarer le montant maximum qui est applicable selon l'âge et le revenu net de la personne à charge comme suit :

Personnes à charge nées en 1973 ou après

Première et deuxième personnes à charge :

- Si le revenu net pour l'année ne dépasse pas 2 617,00 \$, le montant maximum est de 406,00 \$.
- Si le revenu net pour l'année dépasse 2 617,00 \$ sans dépasser 3 023,00 \$, le montant maximum est de 406,00 \$ moins la partie du revenu net qui dépasse 2 617,00 \$.

Autres personnes à charge

- Si le revenu net pour l'année ne dépasse pas 2 617,00 \$, le montant maximum est de 812,00 \$ par personne.
- Si le revenu net pour l'année dépasse 2 617,00 \$ sans dépasser 3 429,00 \$, le montant maximum est de 812,00 \$ moins la partie du revenu net qui dépasse 2 617,00 \$.

Personne à charge née en 1972 ou avant et souffrant d'incapacité physique ou mentale

- Si le revenu net pour l'année ne dépasse pas 2 617,00 \$, le montant maximum est de 1 540,00 \$.
- Si le revenu net pour l'année dépasse 2 617,00 \$ sans dépasser 4 157,00 \$, le montant maximum est de 1 540,00 \$ moins la partie du revenu net qui dépasse 2 617,00 \$.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge mentionnée ci-après, le montant global déclaré par vous et cette autre personne ne doit pas dépasser le montant maximum établi selon les indications ci-dessus. Aucun montant ne peut être déclaré ici pour une personne à charge née en 1972 ou avant qui ne souffre pas d'incapacité physique ou mentale.

Personne à charge

(1) Nom de famille	Date de naissance			Lien de parenté avec vous	*Revenu net pour 1991 \$	Si cette personne est née en 1972 ou avant, indiquer la nature de l'incapacité	Montant déclaré
Prénom usuel	Jour	Mois	Année				
Adresse							
(2) Nom de famille							
Prénom usuel	* Comprend la pension de sécurité de la vieillesse et le versement net des suppléments fédéraux pour les personnes à charge nées en 1926 ou avant. Si la personne mentionnée n'en a pas reçu, indiquer pourquoi :						
Adresse							

Total des montants pour autres personnes à charge (C)

Total des montants personnels supplémentaires (total des montants A ou B et C)
(à reporter à la ligne 305, page 3 de votre déclaration)

Schedule 7 – Child Tax Credit

T1-1991

Do you qualify?

- Locate the number of eligible children you may claim.
- Go directly across to the column that corresponds with the number of eligible children who are under age 7.
- If line 5 of Part A is **higher** than the matching net income in the table, you **do not** qualify for the child tax credit.

		Eligible Children Under Age 7				
		0	1	2	3	4
Eligible Children	1	Maximum Net Income Limit \$36,915	Maximum Net Income Limit \$41,055			
	2	\$48,615	\$52,755	Maximum Net Income Limit \$56,895		
	3	\$60,315	\$64,455	\$68,595	Maximum Net Income Limit \$72,735	
	4	\$72,015	\$76,155	\$80,295	\$84,435	Maximum Net Income Limit \$88,575

Note: The net income limits shown will be lower if child care expenses are claimed for any eligible child under the age of seven. If you are claiming more than four (4) eligible children, we recommend you complete the rest of the schedule.

Part A: This area must be completed if you are claiming a Child Tax Credit (Part B below)

- If a person, other than your spouse, is considered to be a supporting person of an eligible child, enter that person's Net Income on line 3 below. See Guide for the definition of "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the certification below if you resided together at the end of 1991.

My Net Income from line 236 on page 2 (if negative, enter zero) **1** _____

My spouse's Net Income (if negative, enter zero) **547** **2** _____

Supporting person's Net Income **548** **3** _____

Net federal supplements (from box 21 on the T4A(OAS)), social assistance payments and workers' compensation payments received in the year by me, my spouse and supporting person. **549** **4** _____

Income to enter on line 11 below (add lines 1 to 4 inclusive) **5** _____

Certification by Spouse and/or Supporting Person Other than Spouse

I hereby certify that the Net Income reported on line 2 or line 3 in the calculation of income above is my true and correct Net Income for the year.

Signature of Spouse

Signature of Supporting Person Other than Spouse

Date

Part B: Child Tax Credit (see "line 444" in the Guide)

- Only the individual (usually the mother) eligible for Family Allowances for an eligible child can claim this credit.

Number of eligible children (from box 15 on TFA1 slip (attach copy of TFA1 slip)) **545** X \$585.00 **6** _____

Calculation of supplement for children born in 1985 or later:

Number of eligible children from box 17 on TFA1 slip **546** X \$207.00 **7** _____

Subtract: _____

Child care expenses claimed by you, your spouse and other supporting person in respect of children included on line 546 above. **550** X 25% **8** _____

Maximum Supplement available (subtract line 8 from line 7: if negative, enter zero) **9** _____

Add line 6 and line 9 **10** _____

Income from line 5 (Part A above) **11** _____

Subtract: Base amount **12** **2 5,215 0 0**

Income in excess of base amount (if negative, enter zero) **13** _____

Enter 5% of line 13 **14** _____

Subtract line 14 from line 10 (if negative, enter zero) **15** _____

Subtract: Child Tax Credit Prepayment from box 16 on ATC1 slip (attach copy of ATC1 slip) **552** **16** _____

Child Tax Credit (enter this amount on line 444 on page 4: if negative, enter on line 426 on page 4) **17** _____

Annexe 7 – Crédit d'impôt pour enfants

T1-1991

Avez-vous droit au crédit d'impôt pour enfants?

- Localiser le nombre d'enfants admissibles que vous déclarez dans le tableau ci-dessous.
- Passer directement à la colonne correspondant au nombre d'enfants admissibles qui sont âgés de 6 ans ou moins.
- Si la ligne 5 de la partie A ci-dessous est plus élevée que le revenu net le plus près du vôtre dans le tableau vous n'avez pas droit au crédit d'impôt pour enfants.

		Enfants admissibles âgés de 6 ou moins				
		0	1	2	3	4
Enfants Admissibles	1	Limite du revenu net 36 915 \$	Limite du revenu net 41 055 \$			
	2	48 615 \$	52 755 \$	Limite du revenu net 56 895 \$		
	3	60 315 \$	64 455 \$	68 595 \$	Limite du revenu net 72 735 \$	
	4	72 015 \$	76 155 \$	80 295 \$	84 435 \$	Limite du revenu net 88 575 \$

Remarque : Les limites du revenu net indiqué est réduit par le montant des frais de garde d'enfants déclarés pour les enfants admissibles qui sont âgés de 6 ans ou moins. De plus, si vous demandez un montant personnel pour plus de quatre (4) enfants admissibles, veuillez remplir le reste de l'annexe.

Partie A : Vous devez remplir la présente partie si vous demandez un crédit d'impôt pour enfants (partie B ci-dessous)

- Si une autre personne que votre conjoint est considérée comme le «soutien» d'un enfant admissible, inscrivez à la ligne 3 ci-dessous le revenu net du «soutien». Voyez la définition de l'expression «soutien» dans le guide.
- Votre conjoint ou le «soutien», ou les deux, doivent remplir et signer l'attestation ci-dessous s'ils résidaient avec vous à la fin de 1991.

Mon revenu net selon ligne 236, page 2 (s'il n'y en a pas, inscrire zéro)	1		
Revenu net de mon conjoint (s'il n'y en a pas, inscrire zéro)	547	2	⊖
Revenu net du soutien	548	3	⊖
Versement net des suppléments fédéraux (selon la case 21 du feuillet T4A(OAS), prestations d'assistance sociale et indemnités pour accidents du travail reçus pendant l'année par moi, mon conjoint et le soutien.	549	4	
Revenu à inscrire à la ligne 11 ci-dessous (total des lignes 1 à 4 incl.)	5		

Attestation du conjoint ou du «soutien», ou des deux

J'atteste par la présente que le revenu net indiqué à la ligne 2 ou à la ligne 3, selon le cas, du calcul ci-dessus est le montant exact de mon revenu net pour l'année.

Signature du conjoint

Signature du «soutien»

Date

Partie B — Crédit d'impôt pour enfants (voir guide, ligne 444)

- Seule la personne (habituellement la mère) ayant droit aux allocations familiales pour un enfant admissible peut demander ce crédit d'impôt.

Nombre d'enfants admissibles (selon la case 15 du feuillet TFA1) (joindre la copie du feuillet TFA1)	545	X 585,00 \$	6	
⊖				
Calcul du supplément pour enfants nés en 1985 ou après :				
Nombre d'enfants admissibles selon la case 17 du feuillet TFA1	546	X 207,00 \$	7	
Moins :				
Frais de garde déclarés par vous, votre conjoint ou le soutien pour les enfants indiqués à la ligne 546 ci-dessus	550	X 25 %	8	
Supplément maximum applicable (ligne 7 moins ligne 8 : si le résultat est négatif, inscrire zéro)				9
Total des lignes 6 et 9				10
Revenu selon la ligne 5 (partie A ci-dessus)				
Moins : Montant de base				12
Partie du revenu qui dépasse le montant de base (si le résultat est négatif, inscrire zéro)				13
Calculer 5 % de la ligne 13				14
Ligne 10 moins ligne 14 (si le résultat est négatif, inscrire zéro)				15
Moins : Versement anticipé du crédit d'impôt pour enfants (selon la case 16 du feuillet ATC1 : joindre la copie du feuillet ATC1)				552 16
Crédit d'impôt pour enfants (résultat à reporter à la ligne 444, page 4 de votre déclaration ou, s'il est négatif, à la ligne 426 de la même page)				17

Schedule 8 • Self-Employment Report
• Calculation of Canada Pension Plan Contributions on Self-Employment Earnings

T1-1991

- If you reported self-employment income on lines 135 to 143 of page 1 complete this schedule.

Self-Employment Report

- You must file a Statement of Income and Expenses with your return.

Enter the amount of salary or wages paid in the year to your spouse (if you are in a partnership, enter only your share) _____

Complete the following for the business with the largest total income:

Employer's remittance account number _____

Business name _____

Location Number, Street, or P.O. Box No. or R.R. No. _____

City _____

Province or Territory _____ Postal Code _____

Briefly describe the major business activity: _____

Has the major activity changed since last return was filed?

1. No ☐

2. Yes ☐

If the major business activity involves the resale of goods, indicate whether: ☐ Retail ☐ Wholesale

If your major activity is trucking, are you also an "owner-operator", "leased-operator" or "broker-operator" working for a trucking concern?

1. No ☐

2. Yes ☐

Specify the principal product(s) mined, manufactured or sold, type of construction activity or service provided and give the approximate percentage that the revenue from each is of the total revenue.

1. _____ %
2. _____ %
3. _____ %

Canada Pension Plan Contribution on Self-Employment Earnings

Pensionable self-employment earnings _____

Add: Pensionable earnings from employment from box 14 or box 26 of T4 slips _____

Equals: Total pensionable earnings _____

Subtract: Basic Canada Pension Plan exemption of \$3,000.00 _____

Equals: Earnings subject to contribution (maximum \$27,500.00) _____

(A)

Multiply (A) by 4.6% ►

(B)

Contributions through employment (from T4 slips) _____

(C)

Multiply (C) by 2 ►

(D)

Canada Pension Plan Contribution Payable on Self-Employment Earnings

(enter amount (E) on line 310 on page 3 and also on line 421 on page 4)

Subtract (D) from (B) _____

(E)

• **Travail indépendant**
 • **Calcul des cotisations au Régime de pensions du Canada pour le revenu d'un travail indépendant**

- Si vous avez déclaré des revenus d'un travail indépendant aux lignes 135 à 143 de la page 1, remplissez la présente annexe.

Travail indépendant

- Vous devez joindre à votre déclaration un état des revenus et dépenses.

Inscrivez le salaire ou traitement versé à votre conjoint pendant l'année (si vous êtes un associé, inscrivez votre part seulement).

Donnez les renseignements suivants sur l'entreprise qui produit le revenu total le plus élevé :

Numéro de compte de versements de l'employeur _____

Raison sociale _____

Adresse Numéro, rue, C.P. ou R.R. _____

Ville _____

Province ou territoire _____

Code postal _____

Décrivez brièvement l'activité principale de l'entreprise :

L'activité principale de l'entreprise a-t-elle changé depuis que celle-ci a produit sa dernière déclaration?

1. Non ☐

2. Oui ☐

Si l'activité principale de l'entreprise consiste dans la vente de marchandises, indiquez s'il s'agit de la vente :

au détail ☐

en gros ☐

Si l'activité principale de l'entreprise consiste dans le camionnage, êtes-vous aussi propriétaire, locataire ou agent?

1. Non ☐

2. Oui ☐

Énumérez les principaux produits extraits, fabriqués ou vendus, les activités de construction ou les services fournis et indiquez en pourcentage la part approximative du revenu total de l'entreprise qui est attribuable à chaque produit, activité de construction ou service.

1.	_____	_____ %
2.	_____	_____ %
3.	_____	_____ %

Cotisation au Régime de pensions du Canada pour le revenu d'un travail indépendant

Revenus d'un travail indépendant donnant droit à pension

Plus : Revenu d'un emploi donnant droit à pension selon la case 14 ou la case 26 des feuillets T4

= Total des revenus donnant droit à pension

Moins : Exemption de base de 3 000,00 \$ en vertu du Régime de pensions du Canada

= Revenu assujéti à la cotisation (maximum 27 500,00 \$)

Multiplier (A) par 4.6 %

(A)

(B)

Cotisations d'employé (selon feuillets T4)

(C)

Multiplier (C) par 2

(D)

Cotisation au Régime de pensions du Canada à payer pour le revenu d'un travail

Inscrire le montant (E) à la ligne 310 de la page 3 et à la ligne 421 de la page 4

Ligne (B) moins ligne (D)

(E)



GOODS AND SERVICES TAX CREDIT APPLICATION FORM

AREA A - HOW TO APPLY

- Please read Area B below and Area F on the reverse side to determine if you should apply.
- Please complete Areas D and E below. We will use this information and your income tax return to calculate your credit.
- Send this form with your income tax return. (This form must be completed each year to qualify for the credit.)

AREA B - WHO CAN APPLY

- You can apply for this credit if at the end of 1991 you were a resident of Canada, and:
 - 19 years of age or older, or
 - if under 19 years of age, you were married or a parent.
- You can not apply for this credit if at the end of 1991 you were:
 - in prison (or other penal institution) and had been there for six months or more during 1991, or
 - exempt from 1991 tax in Canada under Section 149 of the Income Tax Act. This applies to diplomats from other countries, their families and their employees.
- If you are married or residing with an "other supporting person" (see "Definitions" in area G on the reverse side), you must decide which one of you will apply. Whoever applies will receive the credit for the family.

AREA C - PAYMENT INFORMATION

- We will send your credit in four payments in:
1. July 1992 2. October 1992 3. January 1993 4. April 1993

Note: If your total credit for the year is less than \$100 we will send you the full amount in July 1992.

- The credit will **not** be included with your income tax refund.
- A notice will be sent with your first payment and will show how your credit was calculated.

AREA D - FAMILY INFORMATION

Your Social Insurance Number Your Name

See "Definitions" in area G on the reverse side.

Please complete the following:

1. What was your marital status at the end of 1991?
(if married, only one spouse may make a claim, see Area B above)
- | | 1 | Married | 2 | Widow(er) | 3 | Divorced | 4 | Separated | 5 | Single |
|-----|---|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|
| 190 | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> | 3 | <input type="checkbox"/> | 4 | <input type="checkbox"/> | 5 | <input type="checkbox"/> |
| | | Yes | | No | | | | | | |
2. Did you reside with an "other supporting person" at the end of 1991?
- | | | | | |
|-----|---|--------------------------|---|--------------------------|
| 191 | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> |
| | | Yes | | No |
3. How many "qualified children" did you have at the end of 1991?
- 192
4. Are you eligible for an "equivalent-to-married" credit for one of your children? This child is to be included at line 3 above.
- | | | | | |
|-----|---|--------------------------|---|--------------------------|
| 193 | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> |
| | | Yes | | No |
5. If someone was an "other supporting person" of your "qualified children", what is that person's social insurance number?
- 194

AREA E - INCOME INFORMATION

- What is your net income? (line 236 on your income tax return) 6.
- What is your spouse's net income? (if negative enter 0) 195 7.
- What is your other supporting person's net income plus their net federal supplements (Box 21 on the T4A(OAS)), social assistance payments and workers' compensation payments received during 1991? 196 8.
- What is the amount of federal supplements (Box 21 on the T4A(OAS)), social assistance payments and workers' compensation payments received by you and your spouse during 1991? 197 9.
- Income for Goods and Services Tax Credit** (add lines 6,7,8, and 9) 10.



FORMULE DE DEMANDE DU CRÉDIT POUR LA TAXE SUR LES PRODUITS ET SERVICES

SECTION A - COMMENT DEMANDER LE CRÉDIT

- Veuillez voir la section B ci-dessous et la section F au verso pour déterminer si vous devez demander le crédit.
- Veuillez remplir les sections D et E ci-dessous. Les renseignements que vous fournirez dans ces sections et dans votre déclaration de revenus serviront à établir votre admissibilité au crédit.
- Faites parvenir cette formule de demande avec votre déclaration de revenus. (Cette formule doit être complétée chaque année pour être admissible au crédit).

SECTION B - QUI PEUT DEMANDER LE CRÉDIT

- Vous pouvez demander le crédit si, à la fin de 1991, vous étiez résident(e) du Canada, et :
 - âgé(e) d'au moins 19 ans, ou
 - si âgé(e) de moins de 19 ans, vous étiez marié(e) ou père/mère.
- Vous ne pouvez pas demander le crédit si, à la fin de 1991, vous étiez :
 - détenu(e) dans une prison ou dans un autre établissement pénitentiaire et que vous aviez été détenu(e) pendant au moins six mois en 1991, ou
 - exonéré(e) de l'impôt au Canada en vertu de l'article 149 de la Loi de l'impôt sur le revenu. C'est le cas des diplomates d'autres pays, de leur famille et de leurs employés.
- Si vous êtes marié(e) ou que vous habitez avec un "autre soutien" (voir "Définitions" à la section G au verso), vous devez décider lequel de vous deux demandera le crédit. Celui qui fera la demande recevra le crédit pour la famille.

SECTION C - RENSEIGNEMENTS SUR LES VERSEMENTS

- Votre crédit sera émis en quatre versements comme suit :

1. juillet 1992

2. octobre 1992

3. janvier 1993

4. avril 1993

Remarque : Si le total de votre crédit pour l'année est moins de 100 \$ le plein montant vous sera émis en juillet 1992.

- Le crédit ne sera pas compris dans votre remboursement d'impôt sur le revenu.
- Un avis accompagnera votre premier versement et indiquera le calcul de votre crédit.

SECTION D - RENSEIGNEMENTS SUR LA FAMILLE

Votre numéro d'assurance sociale

Votre nom

Voir "Définitions" à la section G au verso.

Veuillez répondre aux questions suivantes :

1. Quel était votre état civil à la fin de 1991? (Si vous étiez marié(e), un seul conjoint peut demander le crédit; voir la section B ci-dessus).

190 1 ☐ Marié(e) 2 ☐ Veuf (veuve) 3 ☐ Divorcé(e) 4 ☐ Séparé(e) 5 ☐ Célibataire

2. Habitez-vous avec un "autre soutien" à la fin de 1991?

191 1 ☐ Oui 2 ☐ Non

3. Combien "d'enfants admissibles" aviez-vous à la fin de 1991?

192

4. Avez-vous droit à "l'équivalent du crédit de marié(e)" pour un de vos enfants? Cet enfant doit être inclus à la ligne 3 ci-dessus.

193 1 ☐ Oui 2 ☐ Non

5. Si quelqu'un est un "autre soutien" de votre "enfant admissible", quel est le numéro d'assurance sociale de cette personne?

194

SECTION E - RENSEIGNEMENTS SUR LE REVENU

Quel est votre revenu net? (ligne 236 de votre déclaration de revenus) 6.

Quel est le revenu net de votre conjoint? (S'il s'agit d'un montant négatif inscrivez zéro). 195 7.

Quel est le revenu net de l'autre soutien, plus le montant net de ses suppléments fédéraux (case 21 du feuillet T4A(OAS)), de ses prestations d'assistance sociale et de ses indemnités pour accidents du travail reçus dans l'année 1991? 196 8.

Quel est le montant net des suppléments fédéraux (case 21 du feuillet T4A(OAS)), des prestations d'assistance sociale et des indemnités pour accidents du travail que vous et votre conjoint avez reçu dans l'année 1991? 197 9.

Revenu aux fins du crédit pour la taxe sur les produits et services (total des lignes 6, 7, 8 et 9) 10.

AREA F - INCOME RANGES

- The chart below indicates income and number of children ranges. Choose the income range (line 10 of area E) that is the closest to yours and the number of qualified children you are claiming at line 3 of area D. "YES" indicates that you should apply and "NO" indicates that you are not entitled to the credit because your income is too high.
- If your income at line 10 of Area E is between \$31,500 and \$33,000 and you are NOT claiming qualified children, you should apply ONLY if you are married.
- Note: **These income ranges are approximate and serve only as a guideline to help you decide if you should apply.** We will advise you if you do not qualify to receive a credit.

INCOME RANGES (for any marital status unless otherwise indicated)		NUMBER OF CHILDREN					
		0	1	2	3	4	5 OR MORE
\$0 TO \$31,500		YES	YES	YES	YES	YES	YES
\$31,500 TO \$33,000	if married	YES	YES	YES	YES	YES	YES
	if not married	NO	YES	YES	YES	YES	YES
\$33,000 TO \$35,000		NO	YES	YES	YES	YES	YES
\$35,000 TO \$37,500		NO	NO	YES	YES	YES	YES
\$37,500 TO \$39,500		NO	NO	NO	YES	YES	YES
\$39,500 TO \$41,500		NO	NO	NO	NO	YES	YES
OVER \$41,500		NO	NO	NO	NO	NO	YES

AREA G - DEFINITIONS

- Other Supporting Person** of a qualified child
 - If you were **married** on December 31, 1991, an "other supporting person" is any person, other than you or your spouse, who claims a personal amount on their return for a qualified child you are claiming in Area D.
 - If you were a **widow(er), divorced, separated or single** on December 31, 1991, an "other supporting person" is:
 - the other parent of a qualified child you are claiming in Area D if you were residing with that parent on December 31, 1991, and
 - any person who claims a personal amount on their return for a qualified child you are claiming in Area D, even if you were not residing with that person on December 31, 1991.
- Qualified Children** - A "qualified child" is a child who:
 - was under 19 years of age at the end of 1991, and
 - was not married and was not a parent, and
 - was claimed as a dependant by only you or by only you and your spouse, or
 - if c) does not apply, was your child who lived with you at the end of 1991.
- Personal Amount** - A "personal amount" for Goods and Services Tax Credit purposes is:
 - a Non-refundable Tax Credit for a dependent child (see line 304 in the 1991 T1 Guide), or
 - an Equivalent-to-Married Non-refundable Tax Credit (see line 305 in the 1991 T1 Guide).
- Equivalent-to-Married Credit** - You are eligible to claim an equivalent-to-married credit for one child if **all** of the statements listed below apply to you:
 - you were not married and were not living with an "other supporting person" at the end of 1991, and
 - you have a qualified child born in 1973 or later, and
 - no other person will claim a Goods and Services Tax Credit for the same qualified child, and
 - no other person will claim an equivalent-to-married credit in respect of the same dwelling.

SECTION F - LIMITES DU REVENU

- Le tableau ci-dessous fourni les limites du revenu et le nombre d'enfants. Choisissez le revenu (ligne 10 de la section E) qui est le plus près du vôtre et le nombre d'enfants admissibles que vous réclamez à la ligne 3 de la section D. "OUI" démontre que vous devriez demander le crédit et "NON" démontre que vous n'êtes pas admissible au crédit parce que votre revenu est trop élevé.
- Si votre revenu à la ligne 10 de la section E se situe entre 31 500 \$ et 33 000 \$ et que vous NE demandez PAS le crédit pour un enfant admissible, vous devriez demander le crédit seulement si vous êtes marié(e).
- Remarque : **Ces limites de revenu sont approximatives et servent seulement de guide pour vous aider à décider si vous devez demander le crédit.** Nous vous aviserons si vous n'êtes pas admissible à recevoir le crédit.

LIMITES DU REVENU (pour tous les états civils à moins d'indication contraire)		NOMBRE D'ENFANTS					
		0	1	2	3	4	5 ET PLUS
0 \$ à 31 500 \$		OUI	OUI	OUI	OUI	OUI	OUI
31 500 \$ à 33 000 \$	si vous êtes marié(e)	OUI	OUI	OUI	OUI	OUI	OUI
	si vous n'êtes pas marié(e)	NON	OUI	OUI	OUI	OUI	OUI
33 000 \$ à 35 000 \$		NON	OUI	OUI	OUI	OUI	OUI
35 000 \$ à 37 500 \$		NON	NON	OUI	OUI	OUI	OUI
37 500 \$ à 39 500 \$		NON	NON	NON	OUI	OUI	OUI
39 500 \$ à 41 500 \$		NON	NON	NON	NON	OUI	OUI
plus de 41 500 \$		NON	NON	NON	NON	NON	OUI

SECTION G - DÉFINITIONS

- Autre soutien** d'un enfant admissible
 - Si vous étiez **marié(e)** le 31 décembre 1991, un "autre soutien" est une personne, autre que vous ou votre conjoint, qui indique un montant personnel dans sa déclaration pour un enfant admissible que vous déclarez dans la section D.
 - Si vous étiez **veuf (veuve), divorcé(e), séparé(e) ou célibataire** le 31 décembre 1991, un "autre soutien" est :
 - l'autre parent d'un enfant admissible que vous déclarez dans la section D si vous habitez avec cette personne le 31 décembre 1991 et
 - toute personne qui indique un montant personnel dans sa déclaration pour un enfant admissible que vous déclarez dans la section D, même si vous n'habitez pas avec cette personne le 31 décembre 1991.
- Enfants admissibles** - Un "enfant admissible" est un enfant :
 - qui était âgé de moins de 19 ans à la fin de 1991 et
 - qui n'était ni marié, ni père/mère et
 - qui a été déclaré comme personne à charge par vous seulement ou par vous et votre conjoint seulement ou
 - qui, si le point c) ne s'applique pas, était votre enfant et qui habitait avec vous à la fin de 1991.
- Montant personnel** - Un "montant personnel" aux fins du crédit pour la taxe sur les produits et services est :
 - un crédit d'impôt non remboursable pour un enfant à charge (voir la ligne 304 du guide de la T1 de 1991) ou
 - l'équivalent du crédit de marié(e) non remboursable (voir la ligne 305 du guide de la T1 de 1991).
- Équivalent du crédit de marié(e)** - Vous avez droit à l'équivalent du crédit de marié(e) pour un enfant si **tous** les critères suivants s'appliquent :
 - vous n'étiez pas marié(e) et que vous n'habitez pas avec un "autre soutien" à la fin de 1991,
 - vous avez un enfant admissible qui est né en 1973 ou après,
 - personne d'autre ne demandera le crédit pour la taxe sur les produits et services pour le même enfant admissible, et
 - personne d'autre ne demandera l'équivalent de marié(e) pour le même logement.



ONTARIO TAX CREDITS

Guidelines for claiming Ontario Tax Credits appear on the accompanying page.

T1C (ONT.) – 1991

Calculation of Income for Ontario Tax Credits

- Your spouse and/or a "supporting person" must complete and sign the certification on reverse side if you resided together at the end of 1991.

My Net Income	1	
My spouse's Net Income (if negative, enter zero)	551 2	
Other supporting person's Net Income plus net federal supplements (Box 21 on the T4A (OAS)), social assistance payments and workers' compensation payments received in the year	581 3	
Net federal supplements, (Box 21 on the T4A (OAS)), social assistance payments and workers' compensation payments received in the year by me and my spouse	592 4	
Total Income for Ontario Home Ownership Savings Plan Tax Credit calculations (add lines 1 to 4 inclusive)	5	(A)
Subtract base amount		4 0 0 0 0 0
Total Income for Ontario Property and Sales Tax Credit calculations		(B)

Calculation of Ontario Property and Sales Tax Credits for 1991

PROPERTY TAX CREDIT – see item 2 on the accompanying page and complete the Declaration on reverse.

Total Rental Payments in 1991	555	X 20% =	
Property Taxes paid in 1991	556		
College Residence – claim \$25.00	558		
Occupancy Cost (total of above three lines)	559		
Enter \$250.00 or "Occupancy Cost" (line 559), whichever is less			
Add: 10% of "Occupancy Cost" (line 559)			
Total Property Tax Credit			

SALES TAX CREDIT – see item 3 on the accompanying page.

Basic Sales Tax Credit	Claim \$100.00	593	
Additional claim for spouse or supporting person with whom you resided	Claim \$100.00	596	
Number of dependent children born in 1973 or later	566	X \$50.00	
Total Sales Tax Credit			

Enter 2% of line (B) (if negative, enter zero)

NET PROPERTY AND SALES TAX CREDITS: subtract amount (D) from amount (C). If negative, enter zero.

Enter amount (E) or \$1000.00, whichever is less on line (F)

Calculation of Ontario Political Contribution Tax Credit for 1991 – see item 4 on the accompanying page

Attach official receipts to this form otherwise your claim will be rejected.

Total Ontario Political Contributions in 1991	565	
Allowable credit –		
75% of first \$200.00 of Total Contributions is		
50% of next \$600.00 of Total Contributions is		
33 1/3% of amount of Total Contributions exceeding \$800.00 is		
Total allowable credit (maximum \$750.00)	(I)	
Ontario Tax (from line 428 on your return)		
Subtract: Ontario Property and Sales Tax Credits (amount (F) above)		
Ontario Tax in excess of Property and Sales Tax Credits	(II)	

ALLOWABLE ONTARIO POLITICAL CONTRIBUTION TAX CREDIT –

enter amount (I) or amount (II), whichever is less

Calculation of Ontario Home Ownership Savings Plan Tax Credit for 1991 – see item 5 on the accompanying page

Attach T1C-OHOSP receipts to this form otherwise your claim will be rejected.

Enter Total Income from line (A) above	(a)	
If residing with spouse or supporting person, or if claiming an equivalent to married amount at line 305 on page 3 of your return, enter 1/2 of amount (A); otherwise enter zero	(b)	
OHOSP Qualifying Income (subtract amount (b) from amount (a))	597	(H)
Contributions to my plan (maximum \$2000.00)	598	
Spouse's contributions to own plan (maximum \$2000.00)	599	
Total Contributions (total of above two lines)		(I)
Enter tax credit factor (from table on reverse)		(J)
Ontario Home Ownership Savings Plan Tax Credit (multiply amount (I) by line (J))		
Ontario Tax Credits – total of amounts (F), (G), and (K) – enter this amount on line 479 on your return.		(K)

(COMPLETE REVERSE)

CRÉDITS D'IMPÔT DE L'ONTARIO

T1C (ONT.) - 1991

Les règles de base relatives aux crédits d'impôt de l'Ontario figurent sur la feuille annexe de la présente formule.

Calcul du revenu aux fins des crédits d'impôt de l'Ontario

- Votre conjoint ou le «soutien», ou les deux, doivent remplir et signer l'attestation au verso s'ils résidaient avec vous à la fin de 1991.

Mon revenu net

Revenu net de mon conjoint (si le montant est négatif, inscrivez zéro)	551	1		
Revenu net du soutien, plus versement net des suppléments fédéraux (selon la case (21) du feuillet T4A (OAS)), prestations d'assistance sociale et indemnités pour accidents du travail reçus pendant l'année	581	2		
Versement net des suppléments fédéraux (selon la case 21 du feuillet T4A (OAS)), prestations d'assistance sociale et indemnités pour accidents du travail reçus pendant l'année par moi et mon conjoint	592	3		
Revenu total aux fins du crédit d'impôt de l'Ontario pour le régime d'épargne-logement (total des lignes 1 à 4 inclusivement)		4		
		5		(A)
Moins montant de base			4 000	00
Revenu total aux fins du calcul des crédits d'impôts fonciers et de taxe sur les ventes de l'Ontario				(B)

Calcul des crédits d'impôts fonciers et de taxe sur les ventes de l'Ontario pour 1991

CRÉDITS D'IMPÔTS FONCIERS : voyez le numéro 2 de la feuille annexe et remplissez la «Déclaration» au verso.

Total des loyers payés en 1991	555	X 20 % =	
Impôts fonciers payés en 1991	556		
Résidence d'étudiants : inscrivez 25 \$	558		
Coût d'habitation (total des trois lignes ci-dessus) :	559		
Inscrivez le moindre des montants suivants : 250 \$ ou le «Coût d'habitation» (ligne 559)			
Plus : 10% du «Coût d'habitation» (ligne 559)			

Total du crédit d'impôts fonciers

CRÉDIT DE TAXE SUR LES VENTES : voyez le numéro 3 de la feuille annexe

Crédit de base pour taxe sur les ventes	Inscrivez 100 \$	593	
Crédit supplémentaire pour votre conjoint ou pour le soutien s'il résidait avec vous	Inscrivez 100 \$	596	
Nombre d'enfants à charge nés en 1973 ou après	566	X 50 \$	
	⊙	Total du crédit de taxe sur les ventes	

Total des crédits ci-dessus

Inscrivez 2 % de la ligne (B) (si le montant est négatif, inscrivez zéro)

CRÉDITS D'IMPÔTS FONCIERS ET DE TAXE SUR LES VENTES NETS :

soustraire le montant (D) du montant (C) (si le résultat est négatif, inscrivez zéro)

Inscrivez le moindre du montant (E) ou 1 000 \$ à la ligne (F)

Calcul du crédit d'impôt pour contributions politiques de l'Ontario en 1991 - voyez le numéro 4 de la feuille annexe

Joignez les reçus officiels à la présente formule, sinon votre demande de crédit sera refusée.

Total des contributions politiques de l'Ontario en 1991	565	
Crédit déductible :		
75 % de la première tranche de 200 \$ du total des contributions		
50 % de la tranche suivante de 600 \$ du total des contributions		
33 1/3 % de la partie du total des contributions qui dépasse 800 \$		
Crédit total déductible (maximum 750 \$)	(I)	
Impôt de l'Ontario (ligne 428 de votre déclaration)		
Moins : Crédits d'impôts fonciers et de taxe sur les ventes (montant (F) ci-dessus)		
Impôt de l'Ontario dépassant les crédits d'impôts fonciers et de taxe sur les ventes	(II)	

CRÉDIT D'IMPÔT DÉDUCTIBLE POUR CONTRIBUTIONS POLITIQUES DE L'ONTARIO :

inscrivez le moindre des montants (I) et (II)

Calcul du crédit d'impôt de l'Ontario pour le régime d'épargne-logement pour 1991 - voyez le numéro 5 de la feuille annexe

Joignez les reçus T1C-OHOSP à la présente formule, sinon votre demande de crédit sera refusée.

Inscrivez le revenu total selon la ligne (A) ci-dessus

Si vous résidiez avec votre conjoint ou avec le soutien ou si vous déclarez l'équivalent du montant de personne mariée à la ligne 305 de la page 3 de votre déclaration, inscrivez la moitié du montant (A); sinon inscrivez zéro

Revenu admissible aux fins du RÉLO (ligne a) moins ligne b)	597	(H)
Contributions à mon régime (maximum 2 000 \$)	598	
Contributions de mon conjoint à son régime (maximum 2 000 \$)	599	
Total des contributions (total des deux lignes ci-dessus)		(I)

Inscrivez le facteur de crédit d'impôt à appliquer selon la table au verso

Crédit d'impôt de l'Ontario pour le régime d'épargne-logement (multipliez le montant (I) par le facteur de la ligne (J))

Crédits d'impôt de l'Ontario : total des montants (F), (G) et (K) (à reporter à la ligne 479 de la page 4 de votre déclaration)

(REMPLIR LE VERSO)

Part III

Summary Tables

Partie III

Tableaux récapitulatifs

Part III - Summary Tables

Description of tables in Part III

The tables in this part summarize the data from the tables in Part II.

Summary Table 1 - Returns by Selected Cities - 1991

You will find in this table, the number of returns, the average income, the total income, and the total tax payable for all Canadian cities with 25,000 taxfilers or more. We made a distinction between taxable returns and all returns. We also provided the provincial, territorial, and Canadian totals.

As in Geographic Tables 1 and 2, we took the data in this table from all returns and not from just a sample. Therefore, there will be discrepancies between the data in this table and those in Basic Table 5 in Part II.

Beginning with the 1983 edition of *Taxation Statistics*, we changed this table to consider all cities separately. In previous editions, we grouped and presented some cities under one locality name. As a result, a city in this table may refer to a geographical area that is different than a locality of the same name in 1983 and earlier editions.

Summary Tables 2, 3, 4, and 5

These tables are summaries of Basic Tables 2, 3, 4, and 6 in Part II. In the tables we present data for all returns filed, and they include:

- the number of filers and the percentage of all filers they represent;
- the total income assessed;
- the taxable income assessed;
- the total non-refundable tax credits;
- the net federal tax payable; and
- the effective tax rates on total and taxable income assessed.

For the summary tables, only the classification variables differ. The following is a brief description of the tables:

Summary Table 2: In this summary of Basic Table 2 we present the data according to total income assessed.

Summary Table 3: In this summary of Basic Table 3 we present the data according to occupation.

Summary Table 4: In this summary of Basic Table 4 we present the data according to age and sex.

Summary Table 5: In this summary of Basic Table 6 we present the data according to marital status and number of dependants.

Partie III - Tableaux récapitulatifs

Description des tableaux de la partie III

Les tableaux de cette section résument les données des tableaux de la partie II.

Tableau récapitulatif 1 - Déclarations - Villes choisies - 1991

Vous trouverez dans ce tableau le nombre de déclarations, le revenu moyen, le revenu total établi et l'impôt total à payer pour toutes les villes canadiennes comptant 25 000 déclarants ou plus. Nous avons fait une distinction entre les déclarations imposables et toutes les déclarations. Nous avons aussi fourni les totaux pour les provinces, pour les territoires et pour le Canada.

Les données de ce tableau ainsi que celles des tableaux géographiques 1 et 2 sont tirées de l'ensemble des déclarations et non de l'échantillon. Par conséquent, il y aura des écarts entre les données de ce tableau et celles du tableau de base 5, à la partie II.

Depuis l'édition de *Statistiques fiscales* de 1983, nous avons modifié ce tableau afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, nous avons regroupé et présenté certaines villes sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure dans ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures à celle de 1983.

Tableaux récapitulatifs 2, 3, 4 et 5

Ces tableaux sont des résumés des tableaux de base 2, 3, 4 et 6. Ils présentent les données suivantes pour toutes les déclarations soumises :

- le nombre de déclarants ainsi que le pourcentage du total qu'ils représentent;
- le revenu total établi;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net à payer;
- les taux effectifs d'imposition sur le revenu total établi et le revenu imposable établi.

Dans ces tableaux, seules les variables de classement diffèrent. En voici une liste :

Tableau récapitulatif 2 : Ce tableau est un résumé du tableau de base 2. Les données sont présentées en fonction du revenu total établi.

Tableau récapitulatif 3 : Ce tableau est un résumé du tableau de base 3. Les données sont présentées en fonction de l'occupation.

Tableau récapitulatif 4 : Ce tableau est un résumé du tableau de base 4. Les données sont présentées en fonction de l'âge et du sexe.

Tableau récapitulatif 5 : Ce tableau est un résumé du tableau de base 6. Les données sont présentées en fonction de l'état civil et du nombre de personnes à charge.

Summary Table 1

Returns by Selected Cities - 1991

Cities in alphabetical order by province, and territory <i>Villes en ordre alphabétique par province, et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number <i>Nombre</i>	Average income assessed(1) <i>Revenu moyen établi (1)</i> (\$)	Total income assessed <i>Revenu total établi</i> (\$000)	Number <i>Nombre</i>	Average income assessed (1) <i>Revenu moyen établi (1)</i> (\$)	Total income assessed <i>Revenu total établi</i> (\$000)	Total tax payable <i>Impôt total à payer</i> (\$000)
St. John's	70,090	22,872	1,603,156	47,820	31,505	1,506,632	327,217
Total, Newfoundland <i>Terre-Neuve</i>	380,850	18,080	6,885,791	240,570	26,088	6,276,197	1,166,197
Total, Prince Edward Island, <i>Île-du-Prince-Édouard</i>	88,160	19,147	1,687,977	61,850	25,134	1,554,533	275,110
Dartmouth	64,200	24,614	1,580,122	47,580	31,801	1,513,242	315,364
Halifax	87,540	25,762	2,255,115	64,540	33,217	2,143,906	460,513
Halifax,, Subd.C	28,310	23,638	669,182	21,120	30,392	641,844	130,923
Sydney	28,460	19,672	559,845	17,960	28,526	512,245	101,026
Total, Nova Scotia, <i>Nouvelle-Écosse</i>	618,780	21,088	13,048,971	418,670	29,040	12,157,970	2,407,479
Fredericton	47,770	24,202	1,156,051	34,670	31,617	1,096,084	224,846
Moncton	50,490	21,657	1,093,505	34,710	29,418	1,021,202	201,301
Saint John	58,260	21,118	1,230,371	39,410	29,152	1,148,894	226,744
Total, New Brunswick, <i>Nouveau-Brunswick</i>	506,600	19,543	9,900,233	335,190	27,345	9,165,623	1,747,150
Anjou Montréal	27,060	24,412	660,562	20,900	30,388	634,965	82,286
Beaumont	47,880	22,403	1,072,568	34,670	29,363	1,017,894	127,790
Brossard	42,920	27,801	1,193,263	32,260	35,698	1,151,440	165,823
Charlesbourg	50,840	24,270	1,233,756	38,150	30,973	1,181,588	153,295
Châteauguay	27,270	23,617	643,992	20,500	30,168	618,386	79,764
Chicoutimi	44,650	22,114	987,363	30,260	30,871	934,247	121,927
Dollard-Des-Ormeaux	29,730	28,411	844,681	22,500	36,206	814,593	114,944
Drummondville	34,090	19,970	680,790	23,280	27,127	631,384	75,071
Gatineau	64,330	25,006	1,608,667	49,940	31,126	1,554,367	205,555
Granby	38,810	21,397	830,501	28,160	27,864	784,558	96,439
Hull	44,210	23,255	1,028,069	32,480	30,234	981,911	128,814
Jonquière	38,870	22,392	870,254	26,670	31,070	828,492	107,190
Lasalle	52,000	21,985	1,143,122	39,230	27,768	1,089,433	134,227
Lévis-Lauzon	25,200	22,934	578,020	18,020	30,264	545,448	69,622
Laval	221,950	23,995	5,325,545	166,680	30,563	5,094,330	665,380
Longueuil	90,930	21,981	1,998,752	64,850	29,307	1,900,440	243,416
Montréal	774,920	20,854	16,160,016	517,340	29,169	15,090,087	1,957,258
Montréal-Nord	53,510	18,296	979,005	36,390	25,086	912,770	105,919
Pierrefonds	32,850	25,867	849,711	25,140	32,527	817,641	111,698
Québec	127,010	21,280	2,702,774	86,450	29,371	2,539,101	322,902
Repentigny	34,160	28,088	959,388	26,950	34,534	930,806	129,475
Saint-Hubert Chambly	49,890	22,803	1,137,572	37,510	29,112	1,091,852	138,936
Saint-Hyacinthe	30,500	20,726	632,219	21,180	27,692	586,497	70,785
Saint-Jean-Sur-Richelieu	26,670	20,461	545,635	18,600	27,520	511,936	61,860
Saint-Laurent MTL	50,820	22,743	1,155,871	35,770	30,561	1,092,998	143,286
Saint-Léonard MTL	51,010	20,377	1,039,470	37,490	26,190	981,745	116,973
Sainte-Foy	50,540	28,454	1,437,926	38,450	35,844	1,378,129	194,648
Sherbrooke	58,790	20,090	1,181,077	38,890	28,148	1,094,691	135,156
St-Eustache	25,180	23,275	585,970	18,870	29,759	561,472	72,302
Terrebonne	26,810	23,229	622,784	20,190	29,617	597,825	76,490
Trois-Rivières	36,750	20,504	753,493	23,720	29,538	700,732	89,692
Verdun	42,640	23,566	1,004,965	30,100	31,772	956,171	131,545
Total, Quebec/Québec	4,818,010	22,211	107,011,388	3,380,660	29,911	101,120,284	13,029,033
Ajax	36,770	30,146	1,108,521	29,610	36,449	1,079,341	238,995
Barrie	50,600	26,791	1,355,682	38,370	33,970	1,303,433	274,771
Bellefleur	34,280	24,153	828,050	24,860	31,586	785,131	154,696
Brampton	157,340	27,411	4,312,887	123,820	33,736	4,176,966	889,806
Brantford	61,640	23,089	1,423,162	44,740	30,118	1,347,372	260,485
Burlington	90,740	32,940	2,988,943	73,030	39,758	2,903,551	662,520
Cambridge	68,390	24,672	1,687,210	51,310	31,414	1,611,796	326,489
Chatham	35,220	23,924	842,666	25,460	31,318	797,260	156,722
Comwall	36,530	21,183	773,874	24,590	29,441	724,022	140,395
Etobicoke	162,940	29,018	4,728,216	124,990	36,515	4,563,961	1,015,580
Gloucester	82,670	31,080	2,569,381	65,560	38,169	2,502,266	547,228
Guelph	66,490	26,991	1,794,681	51,320	33,628	1,725,862	358,759
Halton Hills	28,140	29,921	841,913	22,100	36,909	815,715	182,732
Hamilton	229,090	22,894	5,244,830	163,780	30,381	4,975,751	986,668
Kingston	73,810	26,036	1,921,720	54,240	33,917	1,839,714	384,679
Kitchener	119,710	24,654	2,951,438	90,490	31,237	2,826,612	561,494
London	218,710	26,240	5,739,051	163,150	33,706	5,498,979	1,143,620
Markham	132,590	34,620	4,590,350	102,200	43,707	4,466,687	1,068,082
Mississauga	319,250	29,212	9,325,847	248,500	36,370	9,037,876	2,012,064
Nepean	72,260	32,544	2,351,524	57,790	39,634	2,290,242	515,951
Newcastle	32,990	28,862	952,141	26,040	35,405	921,863	199,649
Newmarket	34,370	31,443	1,080,773	27,210	38,531	1,048,556	239,344
Niagara Falls	54,410	22,519	1,225,166	38,590	29,836	1,151,495	225,385
North Bay	40,760	23,775	969,157	28,600	32,126	918,837	184,581
North York	317,900	29,701	9,442,047	234,080	38,814	9,085,661	2,079,028
Oakville	79,490	37,573	2,986,671	63,730	45,733	2,914,450	726,085
Oshawa	90,800	26,305	2,388,391	68,050	33,795	2,299,654	490,162

Déclarations - Villes choisies - 1991

Cities in alphabetical order by province and territory Villes en ordre alphabétique par province, et territoire	All returns Toutes les déclarations			Taxable returns Déclarations imposables			
	Number Nombre	Average income assessed (1) Revenu moyen établi (1) (\$)	Total income assessed Revenu total établi (\$000)	Number Nombre	Average income assessed (1) Revenu moyen établi (1) (\$)	Total income assessed Revenu total établi (\$000)	Total tax payable Impôt total à payer (\$000)
Atawapiskat	248,680	29,576	7,355,094	187,970	37,776	7,100,810	1,555,663
Barabourough	57,750	23,883	1,379,361	41,490	31,388	1,302,286	255,385
Cherking	43,750	31,637	1,384,067	35,250	38,318	1,350,680	304,258
Chmond Hill	58,780	32,857	1,931,324	45,570	41,093	1,872,535	443,193
Chnia	47,580	27,764	1,320,953	35,090	36,045	1,264,680	275,274
Cult Ste. Marie	59,170	23,256	1,376,039	41,390	31,488	1,303,249	257,915
Carborough	360,660	24,379	8,792,449	263,880	31,920	8,423,234	1,701,677
Catharines	92,690	25,024	2,319,461	67,430	32,631	2,200,424	452,694
St. Thomas	27,170	23,024	625,638	20,100	29,496	592,872	110,592
Choney Creek	35,480	26,656	945,662	27,210	33,349	907,459	191,565
Chbury	69,300	26,641	1,846,110	49,510	35,583	1,761,752	389,313
Chunder Bay	88,360	26,671	2,356,527	66,380	34,011	2,257,589	474,408
Chmins	32,460	24,803	805,036	22,600	33,833	764,754	164,694
Chronto	753,860	29,489	22,230,886	544,670	39,283	21,396,112	4,998,594
Chughan	47,830	30,367	1,452,525	36,820	38,228	1,407,397	335,048
Chaterloo	50,940	30,772	1,567,641	39,520	38,294	1,513,452	336,317
Chelland	36,030	22,539	812,066	25,500	30,012	765,267	149,511
Chithy	40,980	32,097	1,315,223	32,480	39,414	1,280,143	295,199
Chindsor	146,030	24,427	3,567,062	102,680	32,709	3,358,465	685,210
Chrk	58,150	25,046	1,456,360	43,970	31,695	1,393,639	281,610
Total, Ontario	7,114,630	26,918	191,509,705	5,268,980	34,823	183,481,196	39,274,556
Chandon	29,930	20,803	622,666	21,010	27,742	582,951	111,960
Chinnipeg	464,450	22,867	10,620,377	333,130	30,258	10,079,671	2,085,112
Total, Manitoba	772,330	20,879	16,125,421	520,240	28,956	15,064,264	2,980,107
Chgina	124,670	25,179	3,139,078	94,130	32,029	3,014,917	647,086
Chskatoon	128,890	23,843	3,072,995	94,120	31,159	2,932,610	615,154
Total, Saskatchewan	649,740	21,175	13,758,125	447,370	28,777	12,873,611	2,528,789
Chlgary	505,560	29,238	14,781,748	391,400	36,458	14,269,553	3,094,737
Chmonton	430,290	25,430	10,942,239	320,330	32,723	10,482,178	2,127,141
Chethbridge	48,960	23,068	1,129,483	35,330	29,904	1,056,366	194,380
Chedicine Hat	31,090	23,393	727,393	22,840	30,050	686,430	128,732
Ched Deer	42,900	25,416	1,090,305	32,340	32,199	1,041,435	205,691
Ch. Albert	29,640	31,888	945,022	24,110	38,213	921,320	198,951
Total, Alberta	1,716,960	25,771	44,248,175	1,267,170	33,318	42,218,828	8,581,155
Chbbsford	36,120	24,934	900,520	26,580	31,942	848,991	162,111
Chbion	31,420	25,800	810,642	23,850	32,570	776,891	156,529
Chumaby	113,430	26,071	2,957,122	87,070	32,510	2,830,639	573,714
Chhilliwack	35,710	22,873	816,694	25,460	30,059	765,424	137,084
Chcoquitlam	54,630	27,596	1,507,619	42,760	34,031	1,455,160	302,887
Chelta	59,310	29,491	1,749,037	47,020	35,972	1,691,409	359,482
Chamloops	49,110	24,564	1,206,400	35,940	31,995	1,149,901	227,919
Chelowna	65,070	24,156	1,571,801	47,290	31,137	1,472,542	278,697
Changley	45,870	27,343	1,254,151	35,050	34,217	1,199,408	247,713
Chanaimo	45,730	23,974	1,096,409	33,070	31,419	1,038,888	201,095
Chew Westminster	33,320	25,215	840,262	25,360	31,718	804,335	161,456
Chorth Vancouver	81,030	30,785	2,494,591	64,870	37,236	2,415,664	521,455
Chort Coquitlam	29,020	27,551	799,587	22,680	34,138	774,071	162,253
Chince George	52,550	26,368	1,385,744	38,840	34,365	1,334,846	284,072
Chichmond	88,150	27,368	2,412,522	68,560	33,866	2,321,684	479,062
Churrey	158,380	24,875	3,939,860	119,520	31,529	3,768,273	749,302
Chancouver	362,160	27,476	9,950,850	267,140	35,604	9,511,200	2,057,195
Chernon	31,950	23,271	743,519	22,940	30,349	696,336	131,072
Chictoria	183,820	26,681	4,904,630	142,540	32,891	4,688,214	928,750
Chest Vancouver	27,970	47,326	1,323,704	22,300	57,866	1,290,410	339,907
Total, British Columbia, Colombie Britannique	2,295,070	25,985	59,636,657	1,706,640	33,316	56,857,851	11,564,634
Total, Yukon	18,640	27,889	519,769	14,160	35,177	498,036	84,407
Total, Northwest Territories, Territoires du Nord-Ouest	32,210	29,693	956,279	22,110	41,449	916,324	178,297
Total, Canada	19,011,970	24,473	465,288,491	13,683,600	32,315	442,184,716	83,816,914

(1) Cities included in this table have a population of 25,000 or more taxfilers for the 1991 tax year. Consequently, the average incomes here are not necessarily the highest average incomes in Canada.

(1) Les villes qui figurent dans ce tableau sont celles ayant une population de 25 000 déclarants et plus pour l'année d'imposition 1991. Par conséquent, les revenus moyens dans ce tableau ne sont pas nécessairement les plus élevés au Canada.

(2) These figures represent those for the district municipality as well as the city.

(2) Ces statistiques représentent celles du district municipal en plus de celles de la ville elle-même.

Summary Table 2 - Tableau récapitulatif 2

All Returns by Total Income Class - 1991

Toutes les déclarations selon le palier de revenu total - 1991

Total income class Palier de revenu total	Number Nombre	% of grand total % du total global	Income and non-refundable tax credits Revenu et crédits d'impôt non remboursables			Net federal tax Impôt fédéral net		
			Total income assessed (in millions) Revenu total établi (en millions)	Taxable income assessed (in millions) Revenu imposable établi (en millions)	Total non-refund- able tax credits (in millions) Total des crédits d'impôt non remboursables (en millions)	Net federal tax payable (in millions) Impôt fédéral net à payer (en millions)	Effective rate on total income Taux effectif sur le revenu total	Effective rate on taxable income Taux effectif sur le revenu imposable
Loss and nil - Perte et néant	963,290	5.06	\$ -945.3	\$ 5.6	\$ 1,066.1	\$ 1.0	\$ -0.11	\$ 18.88
\$ 1 to-à 1,000	607,520	3.19	290.6	289.4	794.8	0.6	0.22	0.22
1,000 to-à 2,000	407,050	2.14	603.4	590.8	516.2	0.4	0.07	0.07
2,000 to-à 3,000	370,370	1.94	922.6	905.4	446.8	0.3	0.03	0.03
3,000 to-à 4,000	383,570	2.01	1,339.9	1,317.6	456.0	0.8	0.06	0.06
4,000 to-à 5,000	582,880	3.06	2,622.4	2,572.4	791.9	1.5	0.06	0.06
5,000 to-à 5,500	247,520	1.30	1,298.5	1,280.9	322.8	0.7	0.06	0.06
5,500 to-à 6,000	248,170	1.30	1,426.0	1,401.9	324.3	0.5	0.04	0.04
6,000 to-à 6,500	297,070	1.56	1,855.4	1,830.2	381.7	1.0	0.05	0.05
6,500 to-à 7,000	273,630	1.44	1,845.2	1,808.9	366.2	7.4	0.40	0.41
7,000 to-à 7,500	271,760	1.43	1,970.3	1,930.3	368.5	17.2	0.87	0.89
7,500 to-à 8,000	263,010	1.38	2,036.8	1,995.1	359.8	27.1	1.33	1.36
8,000 to-à 8,500	256,850	1.35	2,117.8	2,061.6	355.4	37.9	1.79	1.84
8,500 to-à 9,000	247,970	1.30	2,168.5	2,110.7	348.0	47.7	2.20	2.26
9,000 to-à 9,500	262,450	1.38	2,427.3	2,360.1	369.2	62.9	2.59	2.66
9,500 to-à 10,000	252,170	1.32	2,458.8	2,386.1	359.4	72.1	2.93	3.02
10,000 to-à 10,500	252,860	1.33	2,590.7	2,515.5	366.1	85.6	3.30	3.40
10,500 to-à 11,000	241,960	1.27	2,600.7	2,516.4	348.3	100.8	3.88	4.01
11,000 to-à 11,500	240,580	1.26	2,704.8	2,612.4	352.1	112.2	4.15	4.30
11,500 to-à 12,000	235,550	1.24	2,767.7	2,685.0	351.5	124.1	4.48	4.62
12,000 to-à 12,500	236,200	1.24	2,892.3	2,791.2	346.7	142.8	4.94	5.12
12,500 to-à 13,000	217,710	1.14	2,774.2	2,669.0	320.7	145.4	5.24	5.45
13,000 to-à 13,500	216,030	1.13	2,862.1	2,751.2	320.4	160.6	5.61	5.84
13,500 to-à 14,000	211,990	1.11	2,914.2	2,804.3	316.0	173.3	5.95	6.18
14,000 to-à 14,500	205,220	1.08	2,924.0	2,806.2	308.3	181.4	6.20	6.46
14,500 to-à 15,000	202,330	1.06	2,984.4	2,856.5	304.9	192.0	6.43	6.72
15,000 to-à 15,500	206,090	1.08	3,141.4	3,009.1	311.2	212.7	6.77	7.07
15,500 to-à 16,000	207,620	1.09	3,270.1	3,130.9	310.7	234.7	7.18	7.50
16,000 to-à 16,500	196,100	1.03	3,185.5	3,049.1	294.1	236.2	7.42	7.75
16,500 to-à 17,000	194,600	1.02	3,259.5	3,115.4	291.1	249.4	7.65	8.01
17,000 to-à 17,500	183,400	0.96	3,164.1	3,025.9	279.2	245.5	7.76	8.11
17,500 to-à 18,000	187,720	0.99	3,332.0	3,178.8	286.2	265.6	7.97	8.36
18,000 to-à 18,500	188,610	0.99	3,441.7	3,283.3	289.0	280.6	8.15	8.55
18,500 to-à 19,000	193,080	1.01	3,620.1	3,447.0	299.5	299.7	8.28	8.69
19,000 to-à 19,500	179,840	0.94	3,462.3	3,295.4	275.9	296.6	8.57	9.00
19,500 to-à 20,000	185,410	0.97	3,661.5	3,491.3	280.5	326.5	8.92	9.35
20,000 to-à 20,500	174,980	0.92	3,542.1	3,367.8	269.8	316.1	8.92	9.39
20,500 to-à 21,000	184,770	0.97	3,834.7	3,643.4	282.1	351.4	9.16	9.65
21,000 to-à 21,500	177,810	0.93	3,777.6	3,566.9	273.0	348.5	9.23	9.77
21,500 to-à 22,000	176,970	0.93	3,848.8	3,645.1	275.1	361.1	9.38	9.91
22,000 to-à 22,500	177,110	0.93	3,940.2	3,722.5	273.2	374.7	9.51	10.07
22,500 to-à 23,000	171,320	0.90	3,897.2	3,696.7	260.1	383.3	9.83	10.37
23,000 to-à 24,000	327,820	1.72	7,703.5	7,264.1	502.3	761.4	9.88	10.48
24,000 to-à 25,000	325,310	1.71	7,968.5	7,503.7	505.5	800.1	10.04	10.66
25,000 to-à 26,000	335,130	1.76	8,545.2	8,019.6	521.8	874.3	10.23	10.90
26,000 to-à 27,000	312,650	1.64	8,282.6	7,781.6	488.0	866.9	10.47	11.14
27,000 to-à 28,000	320,280	1.68	8,805.2	8,265.7	502.2	936.8	10.64	11.33
28,000 to-à 29,000	305,850	1.61	8,714.5	8,137.7	478.7	935.4	10.73	11.50
29,000 to-à 30,000	273,920	1.44	8,077.1	7,537.5	431.6	885.9	10.97	11.75
30,000 to-à 31,000	277,370	1.46	8,456.9	7,868.4	441.9	946.0	11.19	12.02
31,000 to-à 32,000	268,190	1.41	8,445.6	7,837.0	429.0	964.6	11.42	12.31
32,000 to-à 33,000	254,670	1.34	8,275.8	7,670.1	410.1	975.9	11.79	12.72
33,000 to-à 34,000	238,670	1.25	7,996.8	7,390.7	385.0	964.0	12.05	13.04
34,000 to-à 35,000	228,580	1.20	7,886.4	7,297.0	368.8	983.0	12.46	13.47
35,000 to-à 37,500	551,980	2.90	19,989.5	18,351.4	895.7	2,554.1	12.78	13.92
37,500 to-à 40,000	492,710	2.59	19,081.3	17,490.0	810.2	2,564.9	13.44	14.67
40,000 to-à 45,000	815,810	4.28	34,570.5	31,564.8	1,356.2	4,928.0	14.25	15.61
45,000 to-à 50,000	633,140	3.32	30,002.2	27,292.5	1,073.4	4,555.6	15.18	16.69
50,000 to-à 60,000	819,690	4.30	44,661.4	40,228.4	1,420.1	7,163.0	16.04	17.81
60,000 to-à 70,000	428,070	2.25	27,509.7	24,355.3	764.4	4,630.7	16.83	19.01
70,000 to-à 80,000	216,210	1.13	16,095.4	14,060.3	393.5	2,845.2	17.68	20.24
80,000 to-à 90,000	121,900	0.64	10,306.1	8,910.3	225.7	1,879.7	18.24	21.10
90,000 to-à 100,000	73,190	0.38	6,928.9	5,891.6	139.8	1,289.4	18.61	21.88
100,000 to-à 125,000	96,140	0.50	10,669.4	9,036.3	189.4	2,063.1	19.34	22.83
125,000 to-à 150,000	47,840	0.25	6,511.2	5,459.2	99.1	1,320.2	20.28	24.18
150,000 to-à 200,000	46,410	0.24	7,953.6	6,579.6	100.2	1,657.6	20.84	25.19
200,000 to-à 250,000	22,680	0.12	5,038.9	4,227.4	53.5	1,103.3	21.90	26.10
250,000 and over - et plus	35,510	0.19	18,385.6	15,692.9	141.1	4,340.5	23.61	27.66
Total	19,050,830	100.00	465,694.4	427,236.2	28,640.4	60,270.1	12.94	14.11

Note: For more details see Basic Tables 2, 2A, 7, and 8 on pages 48 to 93, and 202 to 228.

Note: Pour plus de renseignements, voir les tableaux de base 2, 2A, 7 et 8 aux pages 48 à 93 et 202 à 228.

Summary Table 3 - Tableau récapitulatif 3

All Returns by Occupation - 1991

Toutes les déclarations selon l'occupation - 1991

Occupation Occupation	Number Nombre	% of grand total % du Total Global	Income and non-refundable tax credits Revenu et crédits d'impôts non remboursables				Net federal tax Impôt fédéral net	
			Average income assessed Revenu moyen établi	Total income assessed (in millions) Revenu total établi (en millions)	Taxable income assessed (in millions) Revenu imposable établi (en millions)	Total non-refundable tax credits (in millions) Total des crédits d'impôt non remboursables (en millions)	Average federal tax Impôt fédéral moyen	Net federal tax payable (in millions) Impôt fédéral net à payer (en millions)
Self-empl. med. doctors & surgeons/ Médecins et chirurgiens indépendants	41,790	0.22	\$ 129,215	\$ 5,399.5	\$ 4,733.2	\$ 86.2	\$ 28,471	\$ 1,189.7
Self-employed dentists/ Dentistes indépendants	8,770	0.05	109,368	958.9	818.5	16.6	22,588	198.0
Self-employed lawyers & notaries/ Avocats et notaires indépendants	25,340	0.13	94,537	2,395.6	2,090.8	48.9	19,531	494.9
Self-employed accountants/ Comptables indépendants	14,590	0.08	68,638	1,001.5	843.5	28.9	12,202	178.0
Self-employed engineers & architects/ Ingénieurs et architectes indépendants	6,290	0.03	46,302	291.4	254.2	10.1	7,500	47.2
Other self-employed professionals/ Autres membres de professions libérales	89,080	0.47	33,867	3,017.0	2,645.5	132.2	5,095	453.9
Investors-Investisseurs	1,318,630	6.92	30,965	40,831.3	34,937.1	2,176.1	3,699	4,877.7
Employees-Employés	11,381,090	59.74	29,306	333,534.7	306,645.1	16,522.3	4,042	46,001.8
Self-employed salespeople/ Vendeurs indépendants	192,320	1.01	23,470	4,513.7	4,129.8	289.1	3,015	579.9
Property owners-Prop. d'immeubles	54,610	0.29	23,392	1,277.4	1,133.5	77.7	3,018	164.8
Fishermen-Pêcheurs	32,110	0.17	21,538	691.6	648.8	46.0	2,288	73.5
Farmers-Agriculteurs	244,750	1.28	17,510	4,285.6	3,889.6	384.7	1,511	369.7
Business proprietors/ Propriétaires d'entreprises	2,522,780	13.24	16,161	40,770.1	39,295.3	4,751.4	1,233	3,110.3
Self-employed entertainers, artists, etc. Prof. du spectacle, artistes, etc. indép.	20,810	0.11	16,026	333.5	303.4	28.1	1,807	37.6
Pensioners-Retraités	647,870	3.40	15,729	10,190.1	9,590.6	898.7	1,656	1,072.6
Unclassified/Non classés	2,449,990	12.86	6,613	16,202.4	15,277.2	3,143.6	580	1,420.5
Total	19,050,830	100.00	24,445	465,694.4	427,236.2	28,640.4	3,164	60,270.1

Business prop./Prop. d'entreprises:

Finance/Finance	3,080	0.02	30,830	95.0	106.1	4.6	6,710	20.7
Real estate/Immeuble	3,010	0.02	30,440	91.5	83.6	4.7	4,178	12.6
Insurance agents/Courtiers d'assurance	7,200	0.04	23,049	165.9	154.0	10.4	3,067	22.1
Wholesale trade/Commerce de gros	3,440	0.02	22,202	76.4	95.3	5.6	4,984	17.1
Forestry/Exploitation forestière	6,070	0.03	20,684	125.5	113.7	9.2	2,065	12.5
Construction/Construction	27,400	0.14	18,069	495.0	435.7	36.9	1,837	50.3
Business serv./Services commerciaux	6,720	0.04	17,507	117.6	111.0	9.3	2,098	14.1
Other businesses/Autres entreprises	97,080	0.51	16,876	1,638.4	1,551.0	140.8	1,687	163.7
Recreation services/Services récréatifs	14,100	0.07	16,107	227.2	220.9	19.0	1,981	27.9
Retail trade/Commerce de détail	137,340	0.72	15,861	2,178.2	2,047.1	191.9	1,704	234.0
Manufacturing/Fabrication	18,030	0.09	15,848	285.7	269.4	25.2	1,600	28.8
Utilities/Services publics	69,000	0.36	15,039	1,037.6	978.0	96.7	1,412	97.4
Other services/Autres services	255,420	1.34	14,314	3,656.1	3,424.9	344.4	1,453	371.2
Total	647,870	3.40	15,729	10,190.1	9,590.6	898.7	1,656	1,072.6

Employees/Employés:

Teachers and professors/ Instituteurs et professeurs	239,440	1.26	47,266	11,317.2	9,925.2	388.5	7,154	1,713.0
Provincial Crown corporation/ Société de la couronne provinciale	154,710	0.81	43,505	6,730.7	6,114.4	247.9	6,703	1,037.1
Federal Crown corporation/ Société de la couronne fédérale	131,320	0.69	38,854	5,102.5	4,577.0	206.1	5,457	716.7
Federal government/ Gouvernement fédéral	88,280	0.46	37,626	3,321.7	3,028.4	140.8	5,459	481.9
Canadian Forces/Forces canadiennes	324,250	1.70	37,240	12,075.1	10,851.5	494.3	5,410	1,754.3
Provincial governments/ Gouvernements provinciaux	386,610	2.03	35,945	13,896.9	12,489.4	598.8	4,960	1,917.7
Municipal governments/ Gouvernements municipaux	751,000	3.94	32,733	24,582.3	22,192.3	1,123.9	4,434	3,329.7
Business enterprises/ Entreprises commerciales	1,062,060	5.57	28,734	30,517.1	27,676.4	1,577.5	3,635	3,860.6
Institutions/Institutions	7,577,190	39.77	28,053	212,563.2	197,455.1	10,834.1	3,910	29,626.8
Unclassified/Non classés	666,230	3.50	20,155	13,427.9	12,335.4	910.4	2,348	1,564.1
Total	11,381,090	59.74	29,306	333,534.7	306,645.1	16,522.3	4,042	46,001.8

Note: For more details see Basic Tables 3, 3A, 7, and 8 on pages 94 to 118 and pages 202 to 228.

Note : Pour plus de renseignements, voir les tableaux 3, 3A, 7 et 8 aux pages 94 à 117 et 202 à 228.

Doctors, lawyers, and similar professional classifications indicated above include only those earning the major part of their income as professional fees. Professionals whose principal source of income is a salary are classified as employees.

Les catégories professionnelles représentées par les médecins, les avocats et les autres membres de professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme des employés.

Summary Table 4 - Tableau récapitulatif 4

All Returns by Age and Sex - 1991

Toutes les déclarations selon l'âge et le sexe - 1991

Age group <i>Groupe d'âge</i>	Number <i>Nombre</i>	% of grand total <i>% du total global</i>	Income and non-refundable tax credits <i>Revenu et crédits d'impôt non remboursables</i>				Net federal tax <i>Impôt fédéral net</i>	
			Average income assessed <i>Revenu moyen établi</i>	Total income assessed (in millions) <i>Revenu total établi (en millions)</i>	Taxable income assessed (in millions) <i>Revenu imposable établi (en millions)</i>	Tot. non-refundable tax cred. (in millions) <i>Total des crédits d'impôt non remboursables (en millions)</i>	Average federal tax <i>Impôt fédéral moyen</i>	Net federal tax payable (in millions) <i>Impôt fédéral net à payer (en millions)</i>
			\$	\$	\$	\$	\$	\$
All taxpayers <i>Tous les déclarants</i>								
Under 20 - Moins de 20	823,790	4.32	5,552	4,574.1	4,488.7	937.2	205	168.8
20-24	1,829,770	9.60	12,367	22,628.5	21,916.3	2,317.0	1,103	2,018.9
25-29	2,229,550	11.70	20,324	45,312.5	42,580.5	3,010.2	2,404	5,359.0
30-34	2,366,190	12.42	24,605	58,218.9	53,615.6	3,399.9	3,183	7,532.4
35-39	2,197,760	11.54	28,225	62,032.1	56,387.7	3,277.7	3,858	8,479.1
40-44	1,940,910	10.19	31,342	60,832.5	54,935.2	2,920.0	4,480	8,694.6
45-49	1,559,760	8.19	33,452	52,177.1	46,902.6	2,308.0	4,959	7,734.2
50-54	1,192,920	6.26	32,251	38,472.4	34,489.5	1,735.0	4,744	5,659.6
55-59	1,058,080	5.55	30,595	32,372.1	29,020.9	1,544.3	4,396	4,650.9
60-64	1,007,440	5.29	27,999	28,206.8	25,423.6	1,482.8	3,840	3,868.3
65-69	955,730	5.02	23,530	22,488.5	20,941.0	1,906.6	2,491	2,380.5
70-74	735,000	3.86	21,976	16,152.0	15,332.9	1,480.5	2,221	1,632.7
75 and over-75 et plus	1,128,290	5.92	19,501	22,003.0	20,993.8	2,294.1	1,831	2,065.5
Age unstated - âge non déclaré	25,640	0.13	8,735	223.9	207.9	27.2	1,009	25.9
Total	19,050,830	100.00	24,445	465,694.4	427,236.2	28,640.4	3,164	60,270.1
Males - Hommes								
Under 20 - Moins de 20	424,450	4.44	6,170	2,618.7	2,568.4	476.4	277	117.5
20-24	914,860	9.57	14,014	12,820.6	12,404.6	1,148.3	1,351	1,235.8
25-29	1,095,840	11.47	24,201	26,520.8	24,936.6	1,503.5	3,052	3,344.8
30-34	1,180,300	12.35	31,312	36,957.5	34,101.1	1,785.0	4,371	5,158.5
35-39	1,089,530	11.40	36,614	39,891.9	36,157.0	1,731.0	5,422	5,908.0
40-44	971,760	10.17	40,617	39,469.4	35,493.2	1,567.9	6,290	6,112.2
45-49	808,800	8.46	43,399	35,101.0	31,394.2	1,290.7	6,972	5,639.1
50-54	617,830	6.46	41,903	25,889.0	23,148.3	982.2	6,688	4,132.1
55-59	577,500	6.04	39,232	22,656.4	20,252.7	927.9	6,076	3,509.1
60-64	557,410	5.83	35,488	19,781.1	17,710.6	907.7	5,195	2,895.5
65-69	491,670	5.14	28,979	14,247.8	13,074.5	1,057.1	3,358	1,651.1
70-74	351,480	3.68	26,040	9,152.6	8,601.7	763.2	2,844	999.5
75 and over-75 et plus	464,550	4.86	22,879	10,628.3	10,091.2	1,000.5	2,371	1,101.6
Age unstated-âge non déclaré	11,450	0.12	10,825	124.0	124.0	11.4	1,809	20.7
Total	9,557,430	100.00	30,956	295,859.0	270,058.1	15,152.6	4,376	41,825.6
Females - Femmes								
Under 20 - Moins de 20	399,340	4.21	4,897	1,955.4	1,920.3	460.8	128	51.3
20-24	914,910	9.64	10,720	9,807.9	9,511.7	1,168.6	856	783.1
25-29	1,133,720	11.94	16,575	18,791.7	17,643.9	1,506.7	1,777	2,014.1
30-34	1,185,890	12.49	17,929	21,261.4	19,514.5	1,614.9	2,002	2,373.9
35-39	1,108,230	11.67	19,978	22,140.2	20,230.7	1,546.7	2,320	2,571.1
40-44	969,160	10.21	22,043	21,363.1	19,441.9	1,352.1	2,665	2,582.4
45-49	750,960	7.91	22,739	17,076.0	15,508.4	1,017.3	2,790	2,095.1
50-54	575,090	6.06	21,881	12,583.4	11,341.2	752.8	2,656	1,527.5
55-59	480,580	5.06	20,217	9,715.7	8,768.2	616.4	2,376	1,141.8
60-64	450,030	4.74	18,722	8,425.7	7,713.0	575.2	2,162	972.8
65-69	464,070	4.89	17,758	8,240.8	7,866.5	849.5	1,572	729.4
70-74	383,520	4.04	18,251	6,999.4	6,731.2	717.3	1,651	633.2
75 and over-75 et plus	663,740	6.99	17,137	11,374.7	10,902.6	1,293.6	1,452	963.8
Age unstated-âge non déclaré	14,180	0.15	7,048	100.0	84.0	15.8	363	5.2
Total	9,493,400	100.00	17,890	169,835.4	157,178.1	13,487.8	1,943	18,444.6

Note: For more details see Basic Tables 4, 4A, and 7 on pages 118 to 145, and 202 to 217.

Note: Pour plus de renseignements, voir les tableaux de base 4, 4A et 7 aux pages 118 à 145 et 202 à 217.

Summary Table 5 - Tableau récapitulatif 5

All Returns by Marital Status and Number of Dependants - 1991
Toutes les déclarations selon l'état civil et le nombre de personnes à charge - 1991

Toutes les déclarations selon l'état civil et le nombre de personnes à charge - 1991								
Number of dependants by marital status <i>Nombre de personnes à charge selon l'état civil</i>	Number <i>Nombre</i>	% of grand total <i>% du total global</i>	Income and non-refundable tax credits <i>Revenu et crédits d'impôt non remboursables</i>				Net federal tax <i>Impôt fédéral net</i>	
			Average income <i>Revenu moyen</i>	Total income assessed (in millions) <i>Revenu total établi (en millions)</i>	Taxable income assessed (in millions) <i>Revenu imposable établi (en millions)</i>	Total non-refun- dable tax credits (in millions) <i>Total des crédits d'impôt non rem- boursables (en millions)</i>	Average federal tax <i>Impôt fédéral moyen</i>	Net federal tax payable (in millions) <i>Impôt fédéral net à payer (en millions)</i>
			\$	\$	\$	\$	\$	\$
Single - Célibataire								
With no dependants/ <i>Sans personne à charge</i>	4,609,790	24.2	16,836	77,612.3	72,826.7	5,765.0	1,943	8,957.5
With 1 or more dependants/ <i>Ayant 1 personne à charge ou plus</i>	467,020	2.5	15,313	7,151.5	6,646.0	902.4	1,362	636.1
Total	5,076,810	26.6	16,696	84,763.9	79,472.7	6,667.4	1,890	9,593.6
Married - Marié(e)								
With no dependants/ <i>Sans personne à charge</i>	7,371,180	38.7	25,022	184,444.7	167,757.6	10,947.7	3,240	23,879.3
With 1 dependant/ <i>Ayant 1 personne à charge</i>	936,840	4.9	38,969	36,507.4	33,421.5	1,570.4	5,858	5,488.1
With 2 dependants/ <i>Ayant 2 personnes à charge</i>	1,116,950	5.9	42,510	47,482.0	43,287.8	1,982.6	6,510	7,271.5
With 3 or more dependants/ <i>Ayant 3 personnes à charge ou plus</i>	534,200	2.8	41,817	22,338.6	20,286.4	1,121.1	6,144	3,282.2
With 1 or more dependants/ <i>Ayant 1 personne à charge ou plus</i>	2,587,990	13.6	41,085	106,327.9	96,995.7	4,674.0	6,199	16,041.8
Total	9,959,170	52.3	29,196	290,772.6	264,753.3	15,621.7	4,008	39,921.1
Widowed, divorced, or separated/ <i>Veuf(ve), divorcé(e), ou séparé(e)</i>								
With no dependants/ <i>Sans personne à charge</i>	2,279,840	12.0	22,526	51,354.5	47,037.0	3,551.1	2,706	6,168.6
With 1 or more dependants/ <i>Ayant 1 personne à charge ou plus</i>	600,340	3.2	23,183	13,917.6	12,694.8	1,240.2	2,407	1,445.0
Total	2,880,180	15.1	22,663	65,272.1	59,731.8	4,791.3	2,643	7,613.6
Unstated - non déclaré(e)								
With no dependants/ <i>Sans personne à charge</i>	1,023,680	5.4	20,195	20,673.5	19,367.1	1,380.3	2,443	2,500.8
With 1 or more dependants/ <i>Ayant 1 personne à charge ou plus</i>	111,000	0.6	37,949	4,212.4	3,911.4	179.7	5,776	641.1
Total	1,134,680	6.0	21,932	24,885.9	23,278.4	1,560.0	2,769	3,141.9
Grand total - Total global								
With no dependants/ <i>Sans personne à charge</i>	15,284,480	80.2	21,858	334,085.0	306,988.3	21,644.1	2,716	41,506.1
With 1 or more dependants/ <i>Ayant 1 personne à charge ou plus</i>	3,766,340	19.8	34,944	131,609.4	120,247.9	6,996.3	4,982	18,764.0
Total	19,050,830	100.0	24,445	465,694.4	427,236.2	28,640.4	3,164	60,270.1

Note: For more details see Basic Tables 6 and 6A on pages 190 to 201.

Note : Pour plus de renseignements, voir les tableaux de base 6, 6A aux pages 190 à 201.

Part IV

Statistics by Locality

Partie IV

Statistiques géographiques

Part IV - Statistics by Locality

Description of Tables in Part IV

This part presents data taken from the returns of all taxfilers. Some of the cities named in the geographic tables may also appear in Table 5 of Part II. However, the figures will vary somewhat since we derived those in Table 5 from a statistical sample and not from all returns. Please see the section "Geographic classification" on page 42 for an explanation of the method used to assign the geographic codes. In some cases, the total of the figures in the table may not match the total indicated due to rounding or editing for confidentiality.

Geographic Table 1 - All Returns by Counties or Census Divisions, and Selected Localities

We tabulated data on taxable and all returns here for counties or census divisions, census subdivisions and selected localities. Also, we present the number of returns by total income class. The figures for each county or census division include the figures for each of the selected localities that appear immediately beneath the county or census division figures.

The table indicates, for both taxable and all returns in each locality, the number of returns, total wages, salaries, commissions from employment, and total income. We have included the total tax payable with the taxable returns information.

The section "Description of items" on pages 260 to 284 defines some of the column headings we use in this table.

Geographic Table 2 - Additional Localities not Tabulated Elsewhere

This table lists localities that do not appear in other tables, and that have at least 7,000 taxfilers. We listed the localities alphabetically within a province or territory, and we provide data on the following items for all returns and taxable returns:

- number of returns;
- average income;
- total income assessed; and
- total net tax payable.

Partie IV - Statistiques géographiques

Description des tableaux de la partie IV

Les données présentées dans la partie IV ont été tirées des déclarations soumises par tous les déclarants. Certaines villes qui figurent dans les tableaux géographiques peuvent figurer dans le tableau 5 de la partie II. Pour ces villes, les données peuvent varier quelque peu, puisque nous avons produit le tableau 5 à partir de l'échantillon et non de toutes les déclarations. Pour obtenir des explications sur la méthode de codage géographique, reportez-vous à la section «Classement géographique», à la page 43. Afin de préserver la confidentialité, les nombres ou les montants en dollars, ayant été arrondis ou modifiés, peuvent ne pas arriver aux totaux indiqués quand on les additionne.

Tableau 1 - Toutes les déclarations par comté ou division de recensement et endroits choisis

Dans ce tableau, nous présentons les données sur les déclarations imposables et toutes les déclarations par comté, par division de recensement, par sous-division de recensement et par endroit choisi. Nous présentons également le nombre de déclarations par palier de revenu total. Les données relatives à chaque division de recensement proviennent de la somme de chacune des localités faisant partie de cette division.

Le tableau indique, à la fois pour les déclarations imposables et pour toutes les déclarations, le nombre de déclarations, le total des salaires, traitements et commissions tirés d'un emploi et le revenu total établi pour chaque endroit. Les données sur les déclarations imposables comprennent également l'impôt total à payer.

Pour obtenir des explications sur les postes indiqués dans ce tableau, reportez-vous à la section «Description des postes» aux pages 261 à 285.

Tableau 2 - Autres localités non comprises dans les autres tableaux

Ce tableau indique certaines localités qui ne sont pas comprises dans les autres tableaux récapitulatifs et qui ont plus de 7 000 déclarants. Ces localités sont présentées en ordre alphabétique pour chaque province et territoire. Le tableau présente les données suivantes pour toutes les déclarations et les déclarations imposables :

- le nombre de déclarations;
- le revenu moyen;
- le revenu total établi;
- l'impôt total à payer.

Geographic Table 1

All Returns by Counties or Census Divisions, and Selected Localities

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Division 1	171,050	2,308,817	3,377,857	114,010	2,235,233	3,132,858	631,296
St. John's	70,090	1,109,131	1,603,156	47,820	1,076,233	1,506,632	327,217
Division 2	19,420	193,937	297,957	10,680	183,754	258,516	37,879
Division 3	16,060	145,345	240,697	8,980	137,048	207,689	28,097
Division 4	16,860	155,322	244,638	9,090	148,120	215,473	38,363
Division 5	30,400	378,308	565,539	19,690	365,895	519,751	98,871
Corner Brook	18,630	261,123	377,067	12,420	253,754	350,026	69,669
Division 6	26,940	375,435	534,732	17,560	364,496	496,647	98,526
Division 7	29,220	240,944	424,332	17,090	229,843	371,963	62,025
Division 8	34,000	249,054	465,668	18,770	233,502	396,810	56,699
Division 9	16,720	134,230	257,283	11,000	126,124	226,804	30,940
Division 10 (Labrador)	18,820	383,072	459,665	13,020	372,395	434,583	81,124
Total, Newfoundland							
Terre-Neuve	380,850	4,574,967	6,885,791	240,570	4,406,224	6,276,197	1,166,197
Kings	12,780	114,031	221,789	8,940	108,991	201,735	33,336
Prince	29,860	291,997	523,204	20,800	280,605	476,088	78,479
Queens	45,290	617,402	939,295	31,970	596,804	873,253	162,649
Charlottetown	23,660	331,968	512,518	16,380	320,472	475,787	92,574
Total, Prince Edward Island							
Île-du-Prince-Édouard	88,160	1,025,892	1,687,977	61,850	988,740	1,554,533	275,110
Annapolis	13,940	143,348	247,495	8,930	138,178	224,320	38,659
Antigonish	12,430	159,973	245,194	7,990	153,499	224,503	42,871
Cape Breton/Cap Breton	81,490	914,600	1,467,175	49,530	885,231	1,328,834	250,539
Sydney and/et Glace Bay	41,720	486,167	782,091	25,590	470,355	710,143	136,984
Colchester	32,220	402,295	632,272	21,560	389,372	583,027	109,155
Truro	20,190	267,737	418,930	13,780	259,656	389,948	75,400
Cumberland	23,720	249,610	414,521	14,780	240,908	371,873	65,758
Amherst	9,600	112,647	179,084	6,240	109,051	162,863	29,343
Digby	14,910	132,252	245,180	9,360	126,090	218,381	38,266
Guysborough	7,680	69,957	123,752	4,650	67,011	109,690	17,882
Halifax	231,660	4,144,273	5,772,710	171,310	4,047,109	5,509,245	1,158,150
Dartmouth	64,200	1,192,949	1,580,122	47,580	1,164,746	1,513,242	315,364
Halifax	87,540	1,450,658	2,255,115	64,540	1,412,361	2,143,906	460,513
Hants	28,710	392,124	553,216	18,960	381,505	512,567	95,751
Inverness	14,370	160,686	263,190	9,180	155,161	239,389	45,106
Kings	35,540	458,778	707,607	23,770	443,468	654,362	122,622
Lunenburg	31,260	378,694	605,643	20,110	367,593	555,064	105,246
Pictou	36,430	504,088	751,875	23,890	490,974	698,272	139,419
New Glasgow	10,620	154,296	245,754	7,080	150,636	229,885	50,044
Queens	9,120	105,900	180,657	5,510	102,490	164,470	33,714
Richmond	7,230	70,351	116,318	4,180	67,891	102,710	18,671
Shelburne	11,750	108,251	240,788	8,070	104,920	223,659	43,824
Victoria	5,120	44,467	86,242	3,380	42,874	77,791	13,016
Yarmouth	19,680	201,045	372,944	12,700	193,277	340,080	65,390
Total, Nova Scotia							
Nouvelle Écosse	618,780	8,653,609	13,048,971	418,670	8,409,701	12,157,970	2,407,479
Albert	14,280	234,521	331,677	10,180	227,930	312,960	62,451
Carleton	17,870	197,501	308,473	11,110	189,201	277,171	48,380
Charlotte	19,110	214,906	356,278	12,820	207,044	323,714	56,184
Gloucester	62,750	650,084	1,035,649	39,360	625,900	947,100	173,951
Bathurst	14,910	203,190	296,997	9,550	196,503	275,811	55,304
Kent	21,690	190,405	325,021	13,660	182,550	290,986	48,640
Kings	38,110	659,541	894,984	26,170	643,334	845,496	176,278
Madawaska	23,470	266,562	412,213	14,740	255,822	373,700	67,329
Edmundston	10,740	137,526	213,763	7,100	132,980	197,443	37,743
Northumberland	37,710	429,295	660,409	23,540	415,592	606,722	114,260
Queens	8,890	92,409	145,419	5,420	88,345	129,379	21,730
Restigouche	26,910	315,641	486,117	17,070	304,209	445,771	83,128
Campbellton	8,500	95,375	154,046	5,260	91,455	139,980	26,366
Saint John	59,460	871,445	1,253,369	40,160	846,479	1,170,071	230,736
Saint John	58,260	854,700	1,230,371	39,410	830,149	1,148,894	226,744
Sunbury	11,390	186,553	236,833	8,230	182,220	225,109	41,207
Victoria	16,000	153,971	249,407	9,460	146,406	221,101	36,207
Westmorland	86,790	1,213,448	1,787,624	59,550	1,176,515	1,662,318	318,620
Moncton	50,490	741,089	1,093,505	34,710	718,215	1,021,202	201,301
York	61,210	991,877	1,403,893	43,240	961,955	1,322,777	266,061
Fredericton	47,770	823,426	1,156,051	34,670	799,529	1,096,084	224,846
Total, New Brunswick							
Nouveau Brunswick	506,600	6,676,838	9,900,233	335,190	6,461,624	9,165,623	1,747,150

See page 334 for a description of this table and all data items.

Tableau géographique 1
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
21,300	14,490	16,020	13,930	12,310	10,700	9,340	8,460	17,040	11,740	8,650	6,680	9,620	10,790
8,510	5,520	5,970	5,110	4,360	3,760	3,430	3,110	6,930	5,220	3,880	3,160	4,660	6,490
3,350	1,950	1,980	1,800	1,400	1,120	1,030	1,070	1,800	1,060	860	630	830	540
2,670	1,520	1,600	1,460	1,320	1,250	1,060	890	1,300	840	690	460	600	420
3,490	1,780	1,870	1,530	1,190	940	790	790	1,250	870	630	440	720	560
4,180	2,550	2,820	2,660	2,210	1,800	1,600	1,550	2,970	2,030	1,570	1,170	1,740	1,560
2,330	1,540	1,620	1,490	1,230	1,070	960	960	1,820	1,360	1,060	810	1,250	1,150
3,930	2,190	2,390	2,100	1,680	1,400	1,310	1,280	2,510	1,900	1,480	1,230	1,910	1,630
4,280	3,200	3,580	2,840	2,370	1,870	1,900	1,860	2,590	1,400	1,040	660	920	720
5,540	3,550	3,980	3,660	3,000	2,470	2,080	1,790	2,800	1,660	1,120	720	990	640
1,400	1,420	1,860	1,940	1,650	1,520	1,310	1,100	1,950	820	550	380	530	310
2,250	1,320	1,560	1,720	1,250	980	730	660	1,120	920	880	840	1,600	3,000
52,710	34,110	37,800	33,770	28,480	24,120	21,220	19,500	35,420	23,320	17,500	13,240	19,480	20,200
960	1,020	1,300	1,210	1,160	1,190	1,070	900	1,510	850	520	360	360	380
2,530	2,310	2,860	2,800	2,690	2,620	2,380	2,070	3,360	2,090	1,280	870	1,100	910
4,170	3,340	3,860	3,550	3,310	3,180	2,910	2,600	4,760	3,780	2,660	1,900	2,530	2,750
2,280	1,820	2,070	1,830	1,640	1,560	1,410	1,300	2,360	1,910	1,360	1,020	1,390	1,730
7,700	6,690	8,040	7,580	7,180	7,000	6,370	5,580	9,660	6,730	4,470	3,130	3,990	4,040
1,820	1,150	1,300	1,230	1,050	960	850	790	1,250	970	680	630	690	570
1,590	1,120	1,120	950	820	720	610	650	1,200	910	690	510	730	810
13,350	7,120	7,080	6,480	5,670	4,890	4,510	3,970	7,310	5,110	4,130	3,590	4,450	3,850
6,500	3,630	3,610	3,360	2,930	2,510	2,300	2,000	3,620	2,730	2,140	1,870	2,320	2,210
3,950	2,450	2,900	2,620	2,410	2,030	1,890	1,730	3,140	2,390	1,840	1,340	1,740	1,800
2,390	1,520	1,690	1,580	1,430	1,280	1,180	1,070	2,000	1,530	1,170	840	1,150	1,350
2,940	2,160	2,370	2,200	1,960	1,660	1,410	1,250	2,050	1,680	1,180	930	1,050	900
1,080	820	930	850	780	670	540	480	860	730	550	410	460	460
1,780	1,370	1,540	1,450	1,420	1,210	1,010	830	1,370	900	570	400	560	520
1,030	760	820	640	580	520	510	520	780	450	320	220	280	250
23,730	14,340	15,790	14,560	12,840	11,780	11,050	11,600	23,060	19,880	15,530	14,290	19,820	23,410
7,090	3,880	4,270	3,860	3,330	3,220	3,040	3,180	6,150	5,260	4,260	4,120	5,830	6,710
8,030	5,500	6,280	5,890	5,270	4,650	4,380	4,510	9,020	7,550	5,720	4,920	6,540	9,280
4,130	2,120	2,340	2,110	1,850	1,640	1,490	1,440	2,790	2,360	1,810	1,420	1,760	1,460
1,770	1,360	1,430	1,280	1,040	890	780	780	1,360	940	650	460	800	840
4,350	2,770	3,210	2,790	2,580	2,090	2,080	1,900	3,400	2,640	1,960	1,630	2,080	2,090
4,130	2,510	2,860	2,600	2,170	1,850	1,670	1,680	2,760	2,160	1,820	1,540	1,760	1,770
4,990	2,900	3,130	2,800	2,430	2,040	1,790	1,760	3,090	2,310	2,250	2,130	2,520	2,310
1,330	820	870	780	710	610	520	530	920	720	650	510	740	900
1,410	790	880	730	610	540	480	430	680	560	400	350	610	640
1,110	760	750	730	540	410	430	390	590	360	290	230	330	320
1,360	820	1,000	930	760	680	630	1,160	930	700	500	700	680	680
560	420	490	480	440	400	380	310	570	330	250	140	190	160
2,430	1,680	1,840	1,750	1,500	1,330	1,170	1,120	1,760	1,330	910	750	1,040	1,100
76,760	46,740	50,980	46,440	40,880	35,780	32,900	31,820	58,440	46,290	36,020	31,080	41,160	43,480
1,470	1,060	1,100	1,000	840	840	680	740	1,320	1,170	950	810	1,090	1,220
2,500	1,420	1,840	1,620	1,410	1,150	1,150	1,030	1,810	1,290	870	520	650	610
2,050	1,340	1,740	1,810	1,710	1,430	1,320	1,050	1,850	1,440	920	680	950	840
10,010	5,620	6,010	5,820	4,590	3,860	3,520	3,340	6,380	4,060	2,750	1,880	2,830	2,080
2,250	1,320	1,290	1,180	870	810	710	700	1,290	1,110	800	620	1,020	930
3,170	1,940	2,090	2,380	1,850	1,320	1,350	1,380	2,540	1,420	800	520	570	370
5,100	2,650	2,790	2,570	2,270	1,910	1,720	1,850	3,220	2,730	2,170	1,910	3,380	3,840
3,440	2,020	2,050	2,140	1,800	1,470	1,380	1,330	2,210	1,550	1,000	800	1,240	1,060
1,460	830	860	870	790	630	630	560	960	740	530	450	720	710
6,360	3,240	3,330	3,110	2,460	2,180	1,860	1,920	3,870	2,430	1,610	1,350	2,280	1,690
1,270	770	900	870	680	550	550	430	830	580	490	360	390	230
4,110	2,260	2,360	2,050	1,790	1,600	1,470	1,440	2,790	1,940	1,260	1,010	1,680	1,170
1,330	760	750	670	580	460	440	420	940	620	410	330	460	340
8,040	4,160	4,470	4,110	4,000	3,260	3,180	3,150	5,860	4,340	3,560	3,030	4,350	3,960
7,830	4,060	4,370	4,030	3,910	3,200	3,120	3,100	5,760	4,250	3,500	2,970	4,250	3,890
1,460	710	790	710	630	560	550	530	1,160	930	1,030	1,090	840	410
2,620	1,370	1,570	1,530	1,370	1,090	950	860	1,450	1,030	720	470	580	410
10,130	6,450	6,990	6,480	6,210	5,230	4,760	4,870	8,980	7,080	5,240	4,240	5,100	5,040
6,040	3,730	3,950	3,570	3,320	2,980	2,690	2,740	5,000	4,010	3,170	2,660	3,180	3,470
6,710	4,160	4,710	4,470	3,910	3,360	3,180	2,970	5,980	5,070	3,860	2,920	4,290	5,630
4,730	3,160	3,530	3,380	2,920	2,560	2,410	2,300	4,670	4,020	3,180	2,440	3,600	4,870
68,690	39,280	42,820	40,720	35,590	29,830	27,650	26,930	50,330	37,090	27,250	21,590	30,240	28,590

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Abitibi	15,530	222,466	319,684	10,550	216,721	299,942	36,949
Abitibi-Ouest	15,360	202,249	292,778	9,810	197,172	272,194	33,263
Acton	10,720	120,330	186,208	7,340	117,306	172,442	18,228
Antoine-Labellé	20,760	214,537	344,860	12,990	208,175	315,926	34,807
Argenteuil	18,770	228,002	353,993	12,490	222,242	327,735	39,108
Lachute	9,690	117,026	183,995	6,310	114,046	170,469	20,773
Arthabaska	42,230	533,690	807,265	29,030	518,068	750,080	86,697
Victoriaville	20,970	260,472	394,369	14,170	252,426	365,497	42,273
Asbestos	10,890	120,168	204,282	7,080	116,316	187,387	21,416
Avignon	10,400	108,832	173,705	5,900	104,610	153,889	14,361
Beauce-Sartigan	28,040	347,124	520,681	18,940	336,992	481,354	54,152
Beauharnois-Salaberry	41,740	597,807	865,492	29,070	584,156	814,329	100,794
Salaberry-de-Valleyfield	22,170	298,504	443,180	14,830	291,002	413,871	51,727
Bécancour	13,250	171,038	256,346	8,560	166,785	236,162	28,303
Bellechasse	19,580	240,712	363,410	12,780	234,159	332,708	37,173
Bonaventure	13,560	146,135	231,664	7,720	140,306	205,154	19,669
Brome-Missisquoi	30,280	385,889	616,838	21,040	374,964	573,083	67,483
Champlain	216,450	3,955,629	5,272,948	159,570	3,872,039	5,052,020	679,922
Brossard	42,920	929,813	1,193,263	32,260	909,098	1,151,440	165,823
Longueuil	90,930	1,489,297	1,998,752	64,850	1,455,209	1,900,440	243,416
Charlevoix	9,880	109,000	167,281	6,100	105,161	151,574	17,150
Charlevoix-Est	12,520	148,746	221,960	7,860	144,639	204,296	24,046
Coaticook	9,450	101,697	166,820	6,410	98,814	152,686	15,844
Communauté urbaine de Montréal	1,280,760	19,241,736	29,792,575	893,230	18,753,979	28,168,942	3,814,537
Dollard-des-Ormeaux	29,730	637,838	844,681	22,500	623,197	814,593	114,944
Dorval & Dorval Island/Île Dorval	12,440	235,039	350,042	9,720	231,019	338,596	47,453
Lachine	25,490	386,026	563,311	18,360	378,289	530,969	67,034
Lasalle	52,000	819,693	1,143,122	39,230	801,597	1,089,433	134,227
Montréal	774,920	10,273,013	16,160,016	517,340	9,976,161	15,090,087	1,957,258
North Montréal Nord	53,510	651,996	979,005	36,390	633,902	912,770	105,919
Pierrefonds	32,850	663,405	849,711	25,140	650,514	817,641	111,698
Pointe-Claire	19,050	417,729	610,825	15,190	411,279	592,593	87,752
Saint-Laurent	50,820	719,632	1,155,871	35,770	698,079	1,092,998	143,286
St-Léonard	51,010	714,521	1,039,470	37,490	696,608	981,745	116,973
Verdun	42,640	676,835	1,004,965	30,100	664,791	956,171	131,545
Communauté urbaine de l'Outaouais	142,730	2,745,347	3,535,371	108,520	2,693,624	3,403,588	452,433
Gatineau	64,330	1,302,723	1,608,667	49,940	1,279,909	1,554,367	205,555
Hull	44,210	753,675	1,028,069	32,480	737,328	981,911	128,814
D'Autray	25,740	302,913	467,141	17,250	294,943	432,579	49,625
Denis-Rivérin	9,670	86,971	141,030	5,390	83,432	125,314	14,099
Desjardins	35,100	582,513	796,747	25,350	570,384	754,297	95,109
Lévis-Lauzon	25,200	412,531	578,020	18,020	403,561	545,448	69,622
Deux-Montagnes	48,280	819,413	1,084,264	35,230	802,830	1,032,950	131,434
Drummond	53,590	701,569	1,041,574	36,680	682,566	966,255	112,196
Drummondville	34,090	454,918	680,790	23,280	442,225	631,384	75,071
Franchville	96,920	1,420,741	2,034,891	65,300	1,385,003	1,909,075	242,050
Cap-de-la-Madeleine	23,940	344,568	488,809	16,200	335,940	457,933	56,478
Trois-Rivières	36,750	492,776	753,493	23,720	477,972	700,732	89,692
Îles-de-la-Madeleine	10,100	117,822	187,110	6,950	114,128	172,579	16,760
Jacques-Cartier	18,470	352,549	450,890	14,100	346,766	435,068	56,124
Joliette	34,180	488,313	713,746	23,710	474,867	669,453	81,961
Joliette	17,890	231,806	364,587	11,850	223,825	337,990	41,638
Kamouraska	17,000	196,232	300,486	10,780	190,483	274,059	30,837
La Communauté urbaine de Québec	356,560	6,068,296	8,551,121	257,510	5,923,707	8,137,527	1,075,583
Charlesbourg	50,840	924,753	1,233,756	38,150	903,753	1,181,588	153,295
Québec	127,010	1,809,860	2,702,774	86,450	1,759,468	2,539,101	322,902
La Côte-de-Beaupré	16,080	247,927	343,854	11,450	242,925	324,687	40,138
La Côte-de-Gaspé	13,990	171,870	259,341	8,470	165,588	234,445	23,770
La Haute-Côte-Nord	9,080	106,839	159,395	5,590	103,791	148,114	18,052
La Haute-Yamaska	51,080	755,775	1,077,504	36,950	738,039	1,017,344	123,952
Granby	38,810	584,615	830,501	28,160	571,131	784,558	96,439
La Matapédia	14,590	135,902	222,864	8,520	131,403	200,795	21,554
La Mitis	14,960	160,678	254,232	9,290	155,863	232,245	25,883
La Nouvelle-Beauce	17,540	233,763	346,871	12,360	227,686	322,538	36,146
La Rivière-du-Nord	49,970	713,314	999,774	34,760	695,955	942,362	115,365
Saint-Jérôme	18,840	216,653	337,077	12,100	209,930	311,042	36,638
La Vallée-de-la-Gatineau	12,760	123,515	201,198	7,710	119,519	181,900	20,235
La Vallée-du-Richelieu	56,530	1,115,499	1,485,197	43,520	1,095,995	1,430,299	192,279
Chambly	11,400	215,657	277,827	8,830	212,051	267,213	34,656
Lac-Saint-Jean-Est	46,200	785,576	1,102,221	32,760	767,669	1,050,611	140,596
Lajemmerais	59,150	1,344,155	1,710,098	46,780	1,322,058	1,658,339	235,114
L'Amiante	30,820	367,939	568,850	20,190	357,172	522,973	60,359
Thetford Mines	15,750	201,866	312,564	10,590	195,967	289,679	34,856

See page 334 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under <i>Moins de</i> \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over <i>et plus</i>
2,260	1,040	1,210	1,120	980	770	730	740	1,470	1,390	1,120	750	1,000	960
2,620	1,090	1,350	1,070	940	830	730	720	1,290	1,270	940	730	930	860
1,460	680	870	890	800	740	710	650	1,260	1,010	650	350	360	300
3,610	1,560	1,850	1,680	1,520	1,220	1,230	1,090	2,080	1,640	1,080	660	840	710
2,670	1,180	1,570	1,520	1,380	1,260	1,080	1,060	1,760	1,450	1,120	920	940	860
1,470	640	830	800	660	600	540	530	920	780	550	400	490	480
5,320	2,880	3,500	3,400	3,470	3,020	2,760	2,330	3,970	3,300	2,390	1,710	1,980	2,200
2,750	1,460	1,750	1,710	1,720	1,480	1,370	1,180	1,910	1,640	1,170	840	910	1,060
1,580	740	910	950	860	720	690	570	990	710	540	460	690	490
1,900	900	850	890	720	550	520	520	1,020	800	510	370	450	390
3,870	1,820	2,190	2,170	2,120	2,090	1,770	1,790	3,030	2,230	1,490	1,060	1,200	1,220
5,620	2,510	3,060	3,070	2,910	2,520	2,300	2,160	3,880	3,190	2,570	2,180	3,050	2,750
3,300	1,410	1,730	1,720	1,580	1,330	1,230	1,100	1,960	1,590	1,220	1,090	1,510	1,420
1,850	1,070	1,190	1,130	940	770	720	630	1,140	950	690	520	760	910
2,600	1,520	1,690	1,510	1,330	1,160	1,120	1,010	1,960	1,980	1,280	780	850	810
2,340	1,180	1,250	1,220	940	810	730	650	1,200	830	550	450	710	700
3,530	1,840	2,430	2,410	2,350	2,060	1,730	1,600	3,160	2,700	1,790	1,410	1,490	1,780
25,410	12,600	14,070	13,590	12,340	11,450	10,760	10,500	20,290	18,290	14,540	12,770	17,350	22,490
4,490	2,660	2,820	2,550	2,250	2,100	1,950	1,840	3,550	3,300	2,590	2,450	3,670	6,700
12,110	5,460	6,210	5,970	5,430	5,050	4,770	4,630	8,800	7,770	5,980	5,020	6,570	7,170
1,540	930	900	860	670	580	510	530	880	830	530	350	410	360
2,150	930	1,180	1,020	900	740	630	600	1,060	830	580	550	720	630
1,230	540	790	810	850	740	630	560	1,060	820	470	290	350	310
169,950	81,500	91,400	89,330	84,220	76,550	70,800	65,930	120,010	101,870	77,100	60,280	77,720	114,120
2,960	1,710	1,970	1,810	1,670	1,530	1,350	1,340	2,470	2,290	1,900	1,570	2,490	4,680
980	640	690	730	640	640	630	650	1,240	1,110	910	800	1,110	1,700
2,900	1,480	1,710	1,690	1,510	1,460	1,510	1,450	2,700	2,380	1,750	1,410	1,710	1,840
5,290	2,740	3,300	3,400	3,330	3,140	3,030	2,960	5,750	5,160	3,870	3,070	3,700	3,270
116,250	52,980	59,240	57,210	53,700	48,100	43,650	40,320	71,710	59,650	44,050	33,510	41,430	53,140
7,550	3,570	4,070	4,120	3,900	3,750	3,420	3,040	5,400	4,530	3,160	2,330	2,570	2,090
3,320	1,780	1,970	1,800	1,830	1,720	1,530	1,510	3,140	2,850	2,370	2,040	2,970	4,000
1,470	880	1,050	950	890	880	870	810	1,520	1,530	1,370	1,200	1,970	3,670
6,440	3,350	3,630	3,600	3,540	3,100	2,890	2,580	4,670	3,830	3,070	2,290	3,160	4,670
5,450	3,080	3,550	3,670	3,540	3,370	3,240	3,160	5,890	4,700	3,430	2,530	2,920	2,500
5,880	2,380	2,750	2,860	2,610	2,400	2,330	2,230	4,270	3,560	2,690	2,200	2,610	3,880
15,340	7,360	8,560	8,180	7,750	6,790	6,570	6,450	12,820	14,290	11,820	9,990	13,080	13,720
6,450	3,280	3,670	3,510	3,280	2,920	2,910	2,900	5,900	6,830	5,710	4,830	6,260	5,880
5,310	2,350	2,850	2,800	2,720	2,290	2,220	2,100	4,090	4,220	3,310	2,710	3,470	3,780
3,610	1,840	2,090	2,140	1,970	1,760	1,570	1,420	2,490	2,090	1,440	1,050	1,220	1,060
2,080	800	920	900	710	590	500	480	860	550	330	290	390	270
3,980	2,210	2,320	2,290	2,100	2,010	1,820	1,720	3,380	3,310	2,510	2,070	2,640	2,720
2,790	1,660	1,720	1,660	1,500	1,440	1,310	1,230	2,360	2,320	1,790	1,480	1,900	2,060
5,970	2,700	3,150	3,180	2,980	2,680	2,510	2,350	4,490	4,200	3,370	3,050	3,810	3,830
6,700	3,690	4,380	4,270	4,020	3,440	3,180	2,790	5,530	4,840	3,280	2,300	2,670	2,510
4,070	2,420	2,820	2,720	2,550	2,140	1,950	1,720	3,450	3,070	2,090	1,500	1,810	1,770
14,380	6,510	7,350	7,030	6,200	5,550	5,080	4,640	8,350	7,000	5,500	4,850	6,960	7,530
3,480	1,580	1,860	1,760	1,520	1,380	1,260	1,150	2,090	1,790	1,460	1,270	1,790	1,550
5,940	2,680	2,890	2,730	2,380	2,060	1,930	1,660	3,060	2,520	1,930	1,710	2,340	2,920
1,120	770	780	790	920	760	740	640	1,190	600	530	360	430	480
2,040	960	1,080	1,040	990	900	870	860	1,840	1,680	1,570	1,580	1,550	1,530
4,430	2,170	2,630	2,590	2,400	2,070	1,940	1,740	3,140	2,840	1,980	1,770	2,260	2,230
2,540	1,230	1,440	1,410	1,290	1,100	1,010	880	1,550	1,440	960	840	1,060	1,150
2,560	1,380	1,550	1,290	1,210	1,100	920	890	1,640	1,360	970	620	820	720
42,030	22,410	24,250	22,570	20,690	18,510	17,430	16,590	33,030	32,780	23,780	19,890	26,420	36,180
5,110	3,060	3,350	3,220	2,910	2,650	2,550	2,400	4,950	4,850	3,460	3,050	4,080	5,230
18,170	8,620	9,320	8,600	8,000	6,930	6,640	6,060	11,800	11,310	7,820	6,200	7,830	9,720
1,900	1,070	1,170	1,180	1,040	930	840	860	1,560	1,460	980	810	1,130	1,160
2,210	1,110	1,220	1,080	880	840	740	670	1,370	960	640	670	900	700
1,820	670	800	750	570	430	400	400	820	630	470	380	480	460
5,930	2,860	3,640	3,710	3,640	3,370	3,170	2,880	5,360	4,380	3,160	2,620	3,230	3,140
4,420	2,170	2,760	2,760	2,720	2,540	2,350	2,170	4,060	3,370	2,450	2,030	2,540	2,480
2,800	1,350	1,380	1,190	980	820	780	760	1,470	1,080	690	430	480	380
2,480	1,250	1,320	1,160	1,110	940	860	790	1,340	1,250	770	500	610	560
1,890	1,190	1,500	1,320	1,330	1,090	1,030	970	1,920	1,630	1,190	790	820	890
6,830	3,240	3,800	3,680	3,310	3,090	2,950	2,700	4,680	4,190	3,040	2,520	2,930	3,000
3,020	1,440	1,560	1,500	1,350	1,230	1,160	1,000	1,700	1,440	950	790	840	870
2,300	1,020	1,180	1,070	990	850	740	640	1,200	970	580	390	480	370
5,500	2,870	3,330	3,410	3,230	2,940	2,730	2,720	4,980	4,830	3,990	3,690	5,380	6,940
1,120	540	650	650	660	640	570	590	1,100	1,130	870	790	1,130	970
6,230	2,920	3,130	3,150	2,700	2,210	2,260	2,110	3,880	3,750	2,860	2,430	3,710	4,850
5,200	2,900	3,350	3,170	3,010	2,750	2,540	2,540	5,080	4,920	4,180	3,950	6,430	9,150
4,390	2,300	2,520	2,440	2,280	2,090	1,930	1,640	2,840	2,250	1,780	1,360	1,650	1,360
2,060	1,140	1,230	1,210	1,150	1,020	950	800	1,440	1,210	990	780	890	890

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
L'Assomption	63,020	1,249,910	1,605,504	48,370	1,229,622	1,549,451	207,083
Repentigny	34,160	745,050	959,388	26,950	733,453	930,806	129,475
Laval	221,950	3,874,617	5,325,545	166,680	3,792,912	5,094,330	665,380
Le Bas-Richelieu	37,510	549,045	794,000	25,360	537,438	749,509	93,649
Sorel	14,650	203,552	295,875	9,480	199,162	277,938	34,629
Le Centre-de-la-Mauricie	50,850	620,975	966,117	33,130	605,006	898,287	106,861
Shawinigan	15,100	152,095	257,913	8,970	147,368	234,629	27,196
Grand-Mère	10,290	121,095	200,235	6,690	118,027	185,968	22,272
Le Domaine-du-Roy	21,600	276,044	395,566	13,710	268,084	367,721	43,537
Le Fjord-du-Saguenay	113,370	1,799,608	2,465,418	76,770	1,756,380	2,338,472	300,598
Chicoutimi	44,650	712,969	987,363	30,260	693,758	934,247	121,927
Jonquière	38,870	632,180	870,254	26,670	618,325	828,492	107,190
Le Granit	13,680	147,153	233,953	9,270	143,160	212,817	22,443
Le Haut-Richelieu	64,190	937,383	1,345,061	45,730	915,098	1,267,633	152,519
Saint-Jean-sur-Richelieu	26,670	366,963	545,635	18,600	357,257	511,936	61,860
Le Haut-Saint-François	13,590	144,734	224,473	8,540	140,411	203,626	22,117
Le Haut-Saint-Laurent	15,140	159,127	269,057	9,650	154,514	246,747	28,147
Le Haut-Saint-Maurice	10,710	153,552	215,612	6,890	149,848	201,569	25,949
Le Val-Saint-François	21,600	295,498	425,711	14,970	287,483	397,131	46,862
L'Érable	16,080	181,792	283,914	11,100	176,352	261,075	27,244
Les Basques	7,860	74,500	126,490	4,580	72,055	112,917	12,373
Les Chutes-de-la-Chaudière	44,830	893,640	1,128,993	34,370	877,026	1,087,559	141,429
Les Collines-de-l'Outaouais	15,850	299,025	391,366	11,870	293,223	375,323	50,241
Les Etchemins	10,720	105,399	176,650	6,600	102,054	158,118	15,874
Les Jardins-de-Napierville	17,200	220,814	333,814	12,250	214,930	313,395	36,055
Les Laurentides	22,920	254,330	423,986	15,300	245,974	391,652	44,999
Les Mascoutains	55,080	759,349	1,137,034	39,190	739,257	1,063,125	124,402
Saint-Hyacinthe	30,500	415,602	632,219	21,180	403,431	586,497	70,785
Les Moulins	61,270	1,132,887	1,411,697	45,940	1,112,163	1,357,009	173,795
Les Pays-d'en-Haut	17,910	252,883	424,567	12,860	245,717	400,018	52,445
L'Île-d'Orléans	4,590	73,678	109,934	3,290	71,986	103,983	13,564
L'Islet	12,790	129,843	204,274	7,670	125,508	182,800	19,216
Lotbinière	17,980	212,529	331,163	12,030	206,631	304,472	33,643
Manicouagan	24,230	501,901	619,638	17,440	492,672	596,528	84,078
Maria-Chapdelaine	18,010	214,783	325,821	11,280	208,474	301,520	35,077
Maskinongé	17,170	173,198	286,407	10,980	168,348	260,760	28,455
Matane	16,640	195,425	297,276	10,420	190,265	273,963	32,835
Matawinie	25,160	255,220	431,514	16,030	246,942	395,043	43,442
Mékinac	9,030	86,654	150,228	5,570	83,890	135,259	14,706
Memphrémagog	25,940	303,929	499,898	17,320	294,512	460,861	54,601
Magog	13,570	170,950	264,067	9,290	166,158	245,001	28,834
Minganie-Côte-Nord-du-Golfe-St-Laurent	8,110	90,812	139,218	4,900	87,136	126,739	12,975
Mirabel	13,630	213,397	290,648	10,150	209,324	277,067	33,625
Montcalm	21,700	256,582	381,081	14,040	248,757	351,743	39,564
Montmagny	17,120	204,095	301,632	10,750	197,933	275,361	31,389
Montmagny	8,740	114,195	164,681	5,710	110,957	152,141	17,998
Nicolet-Yamaska	17,390	186,266	309,463	10,980	180,068	280,150	30,786
Pabok	14,580	134,914	233,251	8,480	129,152	208,033	19,733
Papineau	13,570	143,328	233,057	8,580	138,875	212,487	23,841
Pontiac	9,620	101,957	161,796	5,670	98,587	146,368	17,214
Portneuf	31,000	411,287	603,134	20,640	401,695	559,620	65,107
Richelieu	17,390	186,266	309,463	10,980	180,068	280,150	30,786
Rimouski-Neigette	35,510	539,040	762,140	24,570	525,506	714,014	89,103
Rimouski	23,230	363,777	520,932	15,950	354,052	487,684	62,639
Rivière-du-Loup	21,570	275,213	415,624	14,320	266,790	383,886	44,895
Rivière-du-Loup	12,110	172,429	252,390	8,310	167,026	234,857	28,545
Robert-Cliche	12,480	148,145	225,811	8,300	144,082	207,133	22,993
Roussillon	78,170	1,491,695	1,909,140	59,050	1,465,390	1,837,687	243,393
Rouville	21,100	309,782	446,712	15,490	302,478	421,390	49,995
Rouyn-Noranda	28,560	482,939	652,334	20,080	472,345	618,197	82,352
Rouyn-Noranda	19,780	331,883	460,098	14,030	324,155	435,421	57,937
Sept-Rivières-Caniapiscau	27,140	557,633	685,252	18,800	546,064	658,207	92,455
Sept-Îles	18,110	347,105	443,066	12,800	339,249	424,801	59,002
Sherbrooke	89,710	1,295,719	1,877,489	61,860	1,259,359	1,756,848	216,889
Sherbrooke	58,790	764,768	1,181,077	38,890	740,209	1,094,691	135,156
Témiscamingue	11,200	152,154	218,899	7,190	148,355	202,080	24,857
Témiscouata	14,940	140,189	229,543	8,650	135,502	204,785	22,153
Territoire Nordique	24,780	433,098	544,473	15,100	422,847	512,909	64,720
Thérèse-de-Blainville	70,520	1,361,796	1,769,681	53,490	1,336,202	1,703,127	228,761
Vallée-de-l'Or	28,220	442,845	603,626	18,990	432,520	568,481	74,036
Vaudreuil-Soulanges	57,700	1,094,091	1,462,140	43,900	1,074,519	1,399,993	189,014
Total, Quebec/Québec	4,818,010	74,337,621	107,011,388	3,380,660	72,570,420	101,120,284	13,029,033

See page 334 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
6,690	3,180	3,680	3,540	3,370	3,060	3,000	2,950	5,940	5,730	4,830	4,200	5,900	6,980
3,110	1,640	1,900	1,780	1,740	1,540	1,510	1,530	3,040	2,900	2,600	2,370	3,560	4,940
22,870	12,500	14,700	14,640	13,330	12,610	11,890	11,260	21,440	19,680	15,420	13,270	17,630	20,710
5,950	2,380	2,620	2,560	2,350	2,020	1,930	1,700	3,060	2,690	2,030	2,050	3,260	2,900
2,630	1,010	1,030	1,020	870	740	700	680	1,150	1,060	770	790	1,170	1,050
8,320	3,430	3,980	3,680	3,320	3,100	2,910	2,730	4,660	3,670	2,750	2,330	3,250	2,720
2,930	1,180	1,290	1,130	1,020	870	850	770	1,260	940	730	640	820	660
1,640	660	820	800	700	670	560	530	910	740	530	450	680	620
3,960	1,650	1,710	1,500	1,340	1,160	1,040	950	1,860	1,830	1,420	950	1,190	1,050
18,580	7,460	7,830	7,100	6,190	5,660	5,270	4,970	9,160	8,540	6,450	6,210	10,000	9,950
6,980	3,040	3,180	2,820	2,550	2,310	2,080	1,970	3,730	3,510	2,570	2,320	3,510	4,100
6,160	2,560	2,630	2,390	2,010	1,870	1,810	1,710	2,990	2,820	2,190	2,020	3,980	3,740
1,570	940	1,200	1,180	1,180	1,180	1,000	970	1,580	1,010	670	360	430	420
7,810	3,920	4,570	4,540	4,460	3,920	3,710	3,510	6,600	5,420	4,280	3,520	3,970	3,970
3,370	1,760	1,960	1,930	1,980	1,700	1,550	1,470	2,660	2,170	1,660	1,330	1,490	1,650
2,180	990	1,180	1,220	1,090	980	880	730	1,340	910	600	470	620	420
2,440	1,090	1,250	1,210	1,090	980	920	840	1,510	1,160	790	500	650	690
1,790	860	820	760	710	550	460	450	790	680	520	550	970	800
2,770	1,330	1,630	1,690	1,620	1,460	1,310	1,160	2,140	1,790	1,180	960	1,390	1,180
1,920	1,080	1,330	1,330	1,350	1,260	1,140	970	1,840	1,360	890	550	570	490
1,310	770	800	680	620	460	420	400	690	530	350	260	280	290
4,660	2,280	2,620	2,530	2,370	2,200	2,110	2,140	4,290	4,320	3,380	3,070	4,080	4,780
1,760	860	990	960	850	820	710	770	1,410	1,500	1,240	1,030	1,340	1,620
1,650	820	920	910	880	730	660	650	1,070	860	570	300	370	330
2,020	1,050	1,320	1,450	1,370	1,280	1,100	1,030	1,680	1,380	1,080	810	820	810
3,090	1,650	1,890	1,980	1,880	1,720	1,480	1,340	2,230	1,690	1,090	770	950	1,180
6,130	3,450	4,090	4,090	3,880	3,650	3,260	3,140	5,830	4,990	3,810	2,710	3,030	3,030
3,360	2,170	2,260	2,310	2,120	2,000	1,740	1,690	3,200	2,720	1,950	1,460	1,690	1,840
7,380	3,260	3,800	3,710	3,560	3,160	3,120	2,860	5,850	5,580	4,560	4,100	5,490	4,850
1,810	1,050	1,450	1,400	1,360	1,170	1,100	970	1,590	1,280	1,050	810	1,130	1,760
480	310	350	340	290	240	240	220	420	390	290	260	300	470
2,080	1,160	1,200	1,100	980	820	730	660	1,220	1,070	650	360	390	370
2,330	1,310	1,540	1,510	1,370	1,270	1,090	1,020	1,910	1,460	960	670	750	790
3,480	1,440	1,490	1,450	1,270	990	840	950	1,710	1,650	1,390	1,440	2,710	3,430
3,250	1,410	1,470	1,400	1,160	980	860	840	1,520	1,270	1,050	910	1,060	840
2,620	1,190	1,620	1,580	1,380	1,240	1,220	930	1,600	1,160	840	600	630	560
2,800	1,370	1,440	1,340	1,180	1,010	820	790	1,440	1,250	840	640	850	860
4,070	1,780	2,180	2,180	1,920	1,730	1,510	1,380	2,310	1,890	1,290	890	1,080	940
1,420	680	860	790	690	610	540	520	860	680	430	320	350	280
3,450	1,760	2,170	2,100	1,980	1,840	1,530	1,420	2,780	2,160	1,340	970	1,120	1,330
1,720	870	1,080	1,050	1,020	950	780	740	1,580	1,210	760	560	600	660
1,650	590	620	640	620	580	430	350	560	450	410	300	480	450
1,520	750	940	930	870	830	850	710	1,350	1,250	1,000	860	990	780
3,640	1,420	1,750	1,760	1,570	1,320	1,230	1,170	2,040	1,780	1,230	970	1,030	790
2,790	1,320	1,470	1,280	1,160	1,070	910	930	1,660	1,510	1,000	640	720	660
1,300	630	720	630	590	560	470	450	810	820	550	360	430	430
2,530	1,500	1,560	1,440	1,260	1,170	1,010	920	1,630	1,350	900	620	730	760
2,630	1,240	1,320	1,290	1,230	990	840	660	1,280	800	590	520	670	520
2,120	1,020	1,270	1,210	1,000	930	780	740	1,260	950	650	470	630	550
1,750	780	880	810	680	560	540	470	810	640	420	350	480	440
4,390	2,210	2,440	2,300	2,100	1,760	1,630	1,560	2,950	2,610	2,080	1,580	1,830	1,560
2,530	1,500	1,560	1,440	1,260	1,170	1,010	920	1,630	1,350	900	620	730	760
4,180	2,720	2,760	2,510	2,320	2,010	1,830	1,820	3,360	3,040	2,240	1,660	2,280	2,790
2,630	1,960	1,740	1,620	1,450	1,300	1,110	1,120	2,090	1,960	1,430	1,120	1,590	2,110
2,930	1,660	1,860	1,650	1,560	1,290	1,270	1,170	2,110	1,660	1,100	860	1,150	1,300
1,510	890	980	890	850	680	660	640	1,150	970	700	560	730	910
1,610	890	1,100	990	900	810	890	750	1,350	1,070	690	470	500	470
9,090	4,040	4,610	4,470	4,140	3,880	3,700	3,650	7,320	7,140	5,950	5,370	7,250	7,570
2,250	1,200	1,470	1,610	1,540	1,360	1,240	1,090	2,210	1,930	1,390	1,160	1,490	1,130
3,770	1,760	2,130	1,910	1,750	1,460	1,360	1,330	2,450	2,120	1,890	1,570	2,320	2,740
2,380	1,250	1,510	1,350	1,220	1,060	930	940	1,730	1,480	1,340	1,070	1,600	1,920
4,420	1,710	1,820	1,620	1,320	1,160	1,020	980	1,680	1,660	1,510	1,350	2,560	4,340
2,650	1,150	1,240	1,140	920	870	760	720	1,270	1,280	1,150	970	1,670	2,330
11,490	5,990	6,840	6,590	6,240	5,610	4,960	4,360	8,740	7,580	5,520	4,210	5,380	6,210
8,250	4,190	4,770	4,550	4,290	3,780	3,330	2,850	5,570	4,600	3,270	2,410	2,980	3,960
1,740	770	980	900	780	620	570	550	910	740	670	490	780	700
2,820	1,300	1,360	1,330	1,070	920	860	810	1,380	1,100	640	410	510	460
5,300	2,020	1,710	1,460	1,210	1,000	900	810	1,510	1,400	1,230	1,210	2,060	2,940
7,620	3,710	4,250	4,230	3,990	3,640	3,450	3,450	6,560	6,290	5,110	4,720	6,130	7,380
4,310	1,800	2,230	2,160	1,740	1,460	1,310	1,180	2,200	2,030	1,740	1,450	2,250	2,370
5,830	2,970	3,540	3,360	3,260	3,130	2,930	2,920	5,680	5,170	4,430	3,670	4,870	5,950
628,170	305,810	347,240	335,090	309,890	278,490	257,510	241,440	450,020	397,780	301,760	246,700	325,870	392,240

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Algoma District	87,500	1,359,803	1,998,670	60,560	1,323,394	1,888,926	371,175
Sault Ste-Marie	59,170	927,030	1,376,039	41,390	902,718	1,303,249	257,915
Brant	76,440	1,198,801	1,789,659	55,820	1,168,388	1,694,999	327,199
Brantford	61,640	959,341	1,423,162	44,740	934,693	1,347,372	260,485
Bruce	47,150	715,470	1,091,169	32,860	694,371	1,027,614	199,185
Cochrane District	62,890	1,100,738	1,495,997	42,800	1,073,323	1,415,754	291,866
Timmins	32,460	595,505	805,036	22,600	582,120	764,754	164,694
Dufferin	26,360	525,227	707,398	19,790	513,389	678,537	144,657
Durham Reg. Mun./Mun. Rég.	274,270	6,205,143	7,947,230	213,200	6,097,024	7,698,630	1,691,876
Oshawa	90,800	1,791,045	2,388,391	68,050	1,755,444	2,299,654	490,162
Whitby	40,980	1,049,894	1,315,223	32,480	1,033,228	1,280,143	295,199
Elgin	53,570	769,020	1,186,768	38,640	747,332	1,116,799	206,225
St. Thomas	27,170	412,722	625,638	20,100	402,391	592,872	110,592
Essex	229,630	3,799,710	5,782,313	164,770	3,700,024	5,468,764	1,127,563
Windsor	146,030	2,281,255	3,567,062	102,680	2,218,980	3,358,465	685,210
Frontenac	90,890	1,558,574	2,326,054	66,670	1,519,022	2,223,119	459,561
Kingston	73,810	1,275,420	1,921,720	54,240	1,242,299	1,839,714	384,679
Grey	56,050	732,451	1,217,414	39,280	707,777	1,132,082	207,406
Owen Sound	20,790	295,740	474,997	14,860	286,864	445,852	83,946
Haldimand-Norfolk Reg. Mun./Mun. Rég.	71,850	1,074,778	1,626,182	50,780	1,045,356	1,529,135	292,021
Nanticoke	13,520	210,756	310,994	9,680	205,656	292,737	55,491
Haliburton	9,550	98,340	187,251	6,480	94,800	171,938	29,778
Halton Reg. Mun./Mun. Rég.	220,460	5,543,297	7,534,807	176,420	5,445,300	7,327,285	1,729,684
Burlington	90,740	2,163,012	2,988,943	73,030	2,123,821	2,903,551	662,520
Oakville	79,490	2,198,262	2,986,671	63,730	2,162,868	2,914,450	726,085
Hamilton-Wentworth Reg. Mun./Mun. Rég.	315,940	5,422,422	7,880,243	231,430	5,296,003	7,521,152	1,550,329
Hamilton	229,090	3,580,744	5,244,830	163,780	3,490,969	4,975,751	986,668
Hastings	87,360	1,280,270	1,960,103	61,380	1,246,244	1,843,921	352,416
Belleville	34,280	524,546	828,050	24,860	510,393	785,131	154,696
Huron	37,940	496,789	850,560	27,300	481,376	790,810	143,365
Kenora District	40,200	643,844	886,172	25,340	626,162	834,602	162,111
Kent	79,290	1,153,527	1,817,237	56,390	1,119,985	1,708,275	326,237
Chatham	35,220	547,500	842,666	25,460	532,704	797,260	156,722
Lambton	87,950	1,614,654	2,403,473	65,060	1,578,711	2,295,111	489,773
Sarnia	47,580	878,994	1,320,953	35,090	859,111	1,264,680	275,274
Lanark	39,100	610,247	938,291	28,830	596,110	889,225	171,403
Leeds and/or Grenville	64,770	1,010,995	1,545,195	47,570	986,630	1,463,959	284,797
Brockville	20,930	331,326	518,455	15,450	322,728	493,671	98,633
Lennox and/or Addington	24,480	370,367	540,828	17,270	361,250	507,475	96,112
Manitowlin District	7,210	72,699	127,162	4,150	70,282	114,486	21,194
Middlesex	263,370	4,715,392	6,916,924	196,510	4,604,690	6,620,966	1,372,759
London	218,710	3,928,279	5,739,051	163,150	3,836,536	5,498,979	1,143,620
Muskoka District Municipality	33,030	429,726	726,548	23,160	415,979	680,151	127,311
Niagara Reg. Mun./Mun. Rég.	279,740	4,518,725	6,821,915	202,460	4,401,425	6,452,597	1,297,218
Niagara Falls	54,410	811,041	1,225,166	38,590	786,072	1,151,495	225,385
Port Colborne	14,210	205,695	325,757	10,080	200,755	306,325	59,191
St. Catharines	92,690	1,524,552	2,319,461	67,430	1,486,270	2,200,424	452,694
Thorold	11,720	196,979	275,704	8,770	192,377	262,761	51,113
Welland	36,030	559,106	812,066	25,500	544,520	765,267	149,511
Nipissing District	59,210	915,463	1,329,847	40,300	889,943	1,251,310	246,995
North Bay	40,760	671,399	969,157	28,600	653,474	918,837	184,581
Northumberland	50,040	760,076	1,189,597	36,570	741,383	1,125,687	219,253
Ottawa-Carleton Reg. Mun./Mun. Rég.	488,050	10,532,503	14,970,702	377,990	10,335,507	14,514,769	3,209,028
Kanata	24,690	709,002	857,356	20,180	699,407	839,654	193,788
Nepcan	72,260	1,725,157	2,351,524	57,790	1,693,450	2,290,242	515,951
Ottawa	248,680	4,661,697	7,355,094	187,970	4,564,605	7,100,810	1,555,663
Vanier	13,030	185,286	265,474	8,920	180,593	251,408	47,315
Oxford	66,740	1,038,614	1,590,543	49,690	1,011,620	1,504,979	286,093
Woodstock	26,120	419,371	623,186	19,310	409,344	590,980	113,471
Parry Sound District	27,870	324,491	544,635	18,230	313,767	500,071	89,980
Peel Reg. Mun./Mun. Rég.	499,700	11,527,578	14,435,627	390,740	11,290,450	13,988,682	3,085,389
Brampton	157,340	3,566,535	4,312,887	123,820	3,494,269	4,176,966	889,806
Mississauga	319,250	7,367,095	9,325,847	248,500	7,214,111	9,037,876	2,012,064
Perth	49,520	731,144	1,179,643	37,580	712,143	1,113,228	204,976
Stratford	22,480	361,495	553,832	17,420	353,605	526,774	100,969
Peterborough	83,420	1,211,824	1,953,181	59,570	1,178,530	1,839,183	357,268
Peterborough	57,750	857,433	1,379,361	41,490	834,142	1,302,286	255,385
Prescott and/or Russell	46,410	781,993	1,071,785	33,310	766,556	1,017,022	198,391
Prince Edward	16,010	200,677	344,523	11,110	194,516	319,471	58,566
Rainy River District	15,310	232,827	349,319	10,200	226,442	324,273	61,497
Renfrew	65,720	967,218	1,449,912	46,230	942,854	1,361,663	255,621
Pembroke	18,240	258,291	401,329	12,710	251,243	375,996	70,749
Simcoe	203,220	3,408,521	5,025,246	150,730	3,328,078	4,790,455	963,500

See page 334 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
11,620	6,170	6,290	5,540	5,080	4,280	4,110	3,930	7,140	6,320	5,720	5,410	8,040	7,870
7,640	4,110	4,120	3,660	3,390	2,910	2,780	2,610	4,860	4,410	4,030	3,860	5,580	5,220
7,730	4,660	5,130	4,950	4,790	4,620	4,360	4,140	7,450	6,710	5,770	4,460	5,590	6,110
6,480	3,830	4,110	4,010	3,880	3,720	3,500	3,310	5,990	5,430	4,590	3,550	4,440	4,800
4,920	3,190	3,720	3,610	3,400	2,860	2,560	2,280	4,020	3,470	2,590	1,990	2,950	5,600
8,530	4,630	4,720	4,140	3,580	2,940	2,620	2,360	4,470	4,220	4,030	3,740	5,950	6,960
4,090	2,310	2,410	2,140	1,920	1,590	1,390	1,270	2,400	2,040	1,900	1,730	3,130	4,150
2,500	1,480	1,710	1,630	1,490	1,310	1,170	1,140	2,180	2,110	2,010	1,710	2,590	3,340
26,050	13,650	15,150	13,830	12,950	11,870	11,160	11,040	22,750	22,360	20,410	18,510	31,760	42,770
10,250	4,930	5,320	4,830	4,520	4,190	3,890	3,960	7,820	7,310	6,480	5,790	10,600	10,920
3,550	1,990	2,160	1,880	1,840	1,570	1,500	1,510	3,150	3,140	2,980	2,700	4,780	8,240
5,520	3,330	3,840	3,630	3,590	3,340	3,150	2,850	5,180	4,790	3,690	2,900	4,020	3,750
2,740	1,530	1,750	1,690	1,640	1,600	1,690	1,490	2,700	2,550	1,980	1,560	2,250	2,010
25,730	14,520	15,590	14,570	13,330	12,090	11,510	10,890	19,270	16,770	14,750	13,570	21,500	25,550
17,740	9,480	10,050	9,390	8,530	7,660	7,300	7,030	12,380	10,590	9,280	8,520	13,030	15,060
9,970	5,470	6,080	5,770	5,330	4,610	4,380	4,170	7,690	7,420	6,510	5,910	7,700	9,860
8,240	4,450	4,870	4,610	4,320	3,680	3,550	3,350	6,180	5,900	5,220	4,770	6,290	8,390
5,600	3,600	4,520	4,360	4,150	3,680	3,350	3,050	5,480	4,740	3,520	2,500	3,360	4,130
2,050	1,340	1,520	1,520	1,430	1,320	1,170	1,060	1,940	1,830	1,370	1,050	1,430	1,760
7,950	4,560	5,350	5,270	4,760	4,410	4,070	3,600	6,180	5,670	4,610	3,650	5,290	6,510
1,390	860	930	1,020	960	850	780	620	1,170	1,010	860	680	1,080	1,320
1,020	620	770	900	760	700	630	530	1,020	720	550	360	440	540
15,800	10,890	12,060	11,340	10,470	9,500	9,130	9,030	17,800	17,970	16,140	14,250	21,930	44,170
6,000	4,590	4,830	4,760	4,330	4,010	3,840	3,890	7,650	7,530	6,550	5,950	9,340	17,470
5,900	3,770	4,310	3,960	3,650	3,270	3,140	2,960	5,930	6,000	5,580	4,930	7,650	18,440
35,000	18,400	20,230	19,370	18,340	17,260	16,520	15,550	28,120	25,720	22,110	18,970	28,850	31,500
28,090	13,860	15,160	14,610	13,740	13,090	12,460	11,690	20,830	18,920	15,920	13,570	19,500	17,670
10,050	5,580	6,550	6,260	5,540	4,920	4,790	4,420	7,920	7,040	5,770	5,460	6,110	6,960
3,480	2,190	2,370	2,350	2,140	1,940	1,880	1,780	3,040	2,840	2,360	2,070	2,520	3,350
3,300	2,180	2,970	2,920	2,670	2,610	2,410	2,240	3,880	3,360	2,570	1,880	2,340	2,620
7,680	3,070	2,620	2,560	2,090	1,910	1,570	1,500	2,660	2,470	2,320	1,980	3,350	4,420
8,440	5,140	5,850	5,600	5,050	4,690	4,300	4,080	7,110	6,360	5,700	4,790	5,660	6,530
3,640	2,220	2,490	2,350	2,190	2,030	1,910	1,760	3,090	2,780	2,490	2,190	2,740	3,350
8,550	5,350	5,840	5,640	5,250	4,740	4,420	4,000	7,230	6,260	5,270	4,340	7,030	14,040
4,840	2,990	3,180	2,940	2,780	2,470	2,310	2,080	3,790	3,300	2,840	2,350	3,890	7,820
3,710	2,300	2,640	2,560	2,370	2,250	2,090	1,990	3,930	3,630	2,840	2,260	2,900	3,640
6,100	3,890	4,650	4,330	3,930	3,670	3,500	3,300	6,380	5,660	4,620	3,870	5,190	5,690
2,020	1,280	1,450	1,330	1,220	1,150	1,160	1,090	2,060	1,780	1,440	1,200	1,750	2,020
2,760	1,580	1,860	1,750	1,610	1,350	1,250	1,210	2,110	1,950	1,670	1,570	1,990	1,820
1,290	710	680	600	520	410	360	340	580	480	300	220	310	420
26,120	15,180	17,070	15,960	15,110	14,020	13,360	12,630	24,860	23,050	18,770	15,890	22,090	29,290
22,220	12,660	14,000	13,080	12,350	11,450	10,920	10,460	20,640	19,220	15,590	13,300	18,420	24,410
3,500	2,140	2,560	2,500	2,440	2,050	1,850	1,720	3,290	2,670	2,090	1,660	1,970	2,600
28,510	17,860	19,540	18,970	17,670	15,970	14,890	13,800	24,290	21,300	18,270	15,820	24,510	28,340
5,810	3,870	3,940	3,980	3,740	3,390	3,170	2,730	4,660	4,080	3,360	2,790	4,280	4,620
1,580	910	1,020	930	890	810	810	750	1,350	1,000	950	810	1,170	1,260
9,390	5,700	6,520	6,230	5,870	5,220	4,840	4,630	8,100	7,080	5,880	5,130	8,190	9,900
1,100	720	790	820	700	680	570	560	1,080	940	800	780	1,220	970
4,090	2,440	2,580	2,480	2,190	2,000	1,860	1,850	3,010	2,770	2,410	2,120	3,190	3,050
7,740	4,430	4,570	4,160	3,510	3,170	2,780	2,740	4,830	4,480	3,940	3,540	4,020	5,290
5,000	2,940	2,940	2,630	2,390	2,160	1,860	1,890	3,320	3,140	2,900	2,640	2,900	4,080
4,950	2,950	3,440	3,350	3,270	2,860	2,840	2,640	4,760	4,070	3,360	2,770	4,250	4,540
46,410	25,510	27,480	25,110	22,930	20,740	19,920	19,340	38,070	40,140	36,370	31,690	47,410	86,950
1,840	1,230	1,200	1,050	870	790	760	840	1,710	1,840	1,870	1,710	2,890	6,080
5,540	3,760	3,970	3,530	3,210	2,860	2,800	2,830	5,720	6,020	5,510	4,840	7,480	14,200
26,100	13,140	14,530	13,580	12,710	11,460	11,010	10,450	19,940	20,450	18,020	15,270	21,990	40,060
2,130	780	840	850	750	680	690	620	1,190	1,220	960	730	810	780
5,810	3,850	4,580	4,490	4,250	3,970	3,650	3,630	6,660	6,220	5,060	4,120	5,270	5,190
2,460	1,580	1,720	1,720	1,560	1,480	1,400	1,380	2,520	2,370	2,050	1,740	2,190	1,960
3,530	2,060	2,420	2,310	2,180	1,770	1,600	1,440	2,550	2,160	1,600	1,230	1,330	1,710
45,540	25,350	28,280	25,700	23,820	22,160	21,890	21,640	46,530	46,770	41,400	34,690	47,800	68,140
14,100	7,950	8,690	7,900	7,400	7,040	6,840	7,010	15,180	15,370	13,580	11,380	15,940	18,980
29,690	16,350	18,310	16,600	15,270	14,150	14,120	13,720	29,430	29,530	26,130	21,830	29,620	44,520
3,650	2,610	3,520	3,370	3,280	3,110	2,840	2,730	5,340	5,100	4,200	2,960	3,170	3,650
1,600	1,140	1,450	1,440	1,400	1,280	1,260	1,180	2,410	2,530	2,090	1,380	1,510	1,810
8,830	5,210	5,890	5,730	5,470	4,990	4,720	4,310	7,800	6,800	5,630	4,540	6,190	7,310
6,130	3,610	3,930	3,810	3,700	3,400	3,210	2,990	5,420	4,770	3,960	3,210	4,350	5,280
5,320	2,850	3,580	3,200	2,590	2,440	2,220	2,110	4,090	4,170	3,510	2,800	3,500	4,050
1,620	1,100	1,300	1,170	1,140	1,010	910	880	1,520	1,250	990	880	1,110	1,140
1,870	1,120	1,160	1,180	930	900	740	680	1,170	1,160	890	750	1,120	1,630
7,210	4,540	4,940	4,600	4,140	3,620	3,560	3,350	6,150	5,790	4,630	3,980	4,330	4,890
2,100	1,280	1,330	1,250	1,190	1,080	1,000	960	1,720	1,650	1,250	990	1,120	1,330
19,820	11,530	13,660	13,190	12,640	11,520	10,710	10,170	19,170	17,370	14,700	12,560	16,060	20,100

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic table 1 (continued)

**All Returns by Counties or Census Divisions,
and Selected Localities**

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Barrie	50,600	953,695	1,355,682	38,370	932,434	1,303,433	274,771
Orillia	25,220	358,177	575,414	17,920	347,728	541,493	102,425
Stormont, Dundas and/et Glengarry	76,970	1,112,362	1,678,684	53,060	1,084,699	1,572,311	302,537
Cornwall	36,530	528,473	773,874	24,590	514,088	724,022	140,395
Sudbury District	16,330	241,101	341,121	10,410	234,503	318,980	63,792
Sudbury Reg. Mun./Mun. Rég.	116,130	2,205,058	3,046,673	83,670	2,156,558	2,913,402	633,196
Sudbury	69,300	1,264,127	1,846,110	49,510	1,235,053	1,761,752	389,313
Thunder Bay District	111,210	2,141,652	2,983,622	82,880	2,098,498	2,859,748	604,649
Thunder Bay	88,360	1,638,279	2,356,527	66,380	1,605,099	2,257,589	474,408
Timiskaming District	27,240	381,140	566,208	17,810	369,672	524,948	101,117
Metropolitan Toronto Métropolitain	1,657,660	31,405,866	46,757,390	1,214,830	30,673,689	44,966,862	10,098,124
East York	4,150	90,876	107,431	3,230	89,363	104,255	21,636
Etobicoke	162,940	3,298,225	4,728,216	124,990	3,226,314	4,563,961	1,015,580
North York	317,900	6,053,897	9,442,047	234,080	5,886,507	9,085,661	2,079,028
Scarborough	360,660	6,725,295	8,792,449	263,880	6,564,258	8,423,234	1,701,677
Toronto	753,860	14,249,988	22,230,886	544,670	13,943,405	21,396,112	4,998,594
York	58,150	987,585	1,456,360	43,970	963,841	1,393,639	281,610
Victoria	43,690	582,003	985,958	31,300	565,897	924,316	174,314
Waterloo Reg. Mun./Mun. Rég.	268,170	4,998,187	7,018,800	203,660	4,889,367	6,725,183	1,380,763
Cambridge	68,390	1,239,312	1,687,210	51,310	1,212,374	1,611,796	326,489
Kitchener	119,710	2,128,525	2,951,438	90,490	2,082,163	2,826,612	561,494
Waterloo	50,940	1,090,893	1,567,641	39,520	1,066,967	1,513,452	336,317
Wellington	109,970	2,021,517	2,900,304	83,580	1,977,021	2,773,593	567,783
Guelph	66,490	1,271,036	1,794,681	51,320	1,243,540	1,725,862	358,759
York Reg. Mun./Mun. Rég.	346,660	8,488,058	11,443,350	269,150	8,301,564	11,110,044	2,629,551
Markham	132,590	3,374,698	4,590,350	102,200	3,298,480	4,466,687	1,068,082
Total, Ontario	7,114,630	133,265,513	191,509,705	5,268,980	130,230,721	183,481,196	39,274,556
Division 1	11,850	142,114	218,625	7,200	138,079	200,229	38,478
Division 2	27,840	350,302	513,824	18,400	337,743	470,902	80,833
Division 3	25,580	260,445	453,872	16,450	248,785	408,277	66,766
Division 4	6,480	43,449	108,983	4,200	40,929	96,561	15,087
Division 5	10,180	79,356	174,563	6,600	74,945	154,953	24,250
Division 6	7,280	56,919	112,719	4,210	53,377	99,293	16,161
Division 7	39,480	529,146	809,479	27,720	511,136	755,040	142,192
Brandon	29,930	412,788	622,666	21,010	398,854	582,951	111,960
Division 8	8,350	61,922	128,293	4,890	57,937	110,879	17,148
Division 9	15,670	194,810	307,893	10,740	188,276	285,128	51,258
Portage la Prairie	11,410	148,217	230,703	8,040	143,535	215,021	39,224
Division 10	3,730	55,868	84,650	2,760	54,505	80,405	15,643
Division 11	464,450	7,229,001	10,620,377	333,130	7,045,964	10,079,671	2,085,112
Winnipeg	464,450	7,229,001	10,620,377	333,130	7,045,964	10,079,671	2,085,112
Division 12	11,080	170,698	232,552	7,670	166,368	217,022	42,228
Division 13	15,220	226,401	321,124	10,770	220,686	301,291	58,817
Division 14	9,670	140,425	200,471	6,850	136,658	187,486	35,582
Division 15	16,050	132,199	261,539	9,570	125,026	228,517	37,620
Division 16	7,450	52,700	102,280	3,770	49,094	85,947	13,633
Division 17	18,730	153,074	279,699	9,770	144,480	239,033	38,747
Division 18	17,100	125,878	228,821	8,520	118,837	196,593	32,832
Division 19	4,960	13,450	25,921	850	11,788	17,466	2,279
Division 20	8,300	66,575	126,507	4,240	61,779	104,641	14,183
Division 21	15,550	264,365	347,460	9,750	256,622	323,892	61,096
Flin Flon	5,450	109,145	146,338	3,980	106,837	138,329	26,914
Division 22	18,390	276,580	327,559	8,390	267,933	302,327	67,582
Division 23	4,810	90,144	104,666	2,680	88,066	99,183	20,461
Total, Manitoba	772,330	10,719,812	16,125,421	520,240	10,402,825	15,064,264	2,980,107
Division 1	21,120	280,912	490,599	15,040	272,401	460,468	95,888
Division 2	16,360	170,452	347,312	11,910	164,329	324,883	60,969
Weyburn	7,800	101,606	178,631	5,940	98,975	169,538	33,733
Division 3	11,570	97,074	222,423	7,900	91,529	204,079	35,945
Division 4	7,850	66,453	151,228	5,380	62,948	138,973	24,381
Division 5	25,170	254,763	461,420	16,000	244,444	415,001	74,895
Division 6	148,630	2,475,839	3,620,884	110,580	2,418,695	3,464,249	732,373
Regina	124,670	2,199,780	3,139,078	94,130	2,151,936	3,014,917	647,086
Division 7	33,320	398,666	691,842	23,480	383,821	647,497	120,620
Moose Jaw	25,130	336,325	544,391	18,030	326,407	514,146	98,587
Division 8	22,710	249,860	475,232	16,240	238,977	442,434	81,020
Swift Current	12,310	159,681	278,297	9,110	154,056	261,619	49,564
Division 9	27,130	255,290	463,111	16,450	243,800	410,220	73,244
Yorkton	12,130	150,189	244,144	8,380	145,315	225,894	42,646
Division 10	13,960	101,404	214,725	7,950	94,991	187,038	30,839

See page 334 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
4,760	2,720	3,310	3,070	2,870	2,610	2,480	2,550	4,490	4,150	3,740	3,150	4,380	6,320
2,680	1,590	1,830	1,750	1,710	1,460	1,480	1,330	2,380	2,080	1,710	1,640	1,630	1,970
9,250	5,180	6,080	5,630	5,050	4,490	4,170	3,760	7,020	6,530	5,140	3,810	5,050	5,820
4,950	2,630	2,860	2,620	2,400	2,130	1,960	1,770	3,110	2,930	2,320	1,740	2,420	2,700
2,740	1,300	1,300	1,190	950	800	730	650	1,150	950	970	770	1,280	1,570
13,630	7,540	7,870	7,200	6,480	5,680	5,450	5,380	9,640	8,290	6,840	5,740	8,970	17,440
8,070	4,530	4,820	4,500	3,980	3,540	3,330	3,210	5,770	4,970	4,080	3,390	5,100	10,000
11,060	6,660	7,140	6,780	6,280	5,600	5,050	4,710	8,400	8,170	8,170	7,360	10,940	14,900
8,260	5,170	5,590	5,520	5,110	4,610	4,190	3,880	7,070	6,890	6,860	6,020	8,480	10,730
3,650	2,140	2,350	2,160	1,790	1,570	1,360	1,210	2,250	2,010	1,640	1,310	1,670	2,140
196,410	88,770	103,550	96,760	93,210	84,460	80,800	77,800	152,310	144,100	120,860	95,110	123,430	200,100
460	190	220	190	180	200	190	170	430	410	380	320	380	450
15,780	8,000	9,310	8,880	8,760	8,140	7,940	7,750	15,520	15,140	12,760	10,330	13,450	21,210
35,240	17,030	20,120	18,940	18,100	15,860	15,330	14,780	29,430	27,780	22,870	18,040	23,530	40,850
44,020	20,550	22,470	20,580	19,420	17,480	16,770	16,870	34,560	33,450	28,150	22,120	28,600	35,620
95,240	40,140	47,950	44,710	43,220	39,530	37,360	35,090	66,560	61,670	52,020	40,680	53,030	96,690
5,670	2,880	3,480	3,460	3,520	3,250	3,210	3,160	5,830	5,650	4,680	3,630	4,450	5,290
4,370	2,570	3,190	3,260	3,120	2,800	2,510	2,420	4,180	3,660	2,700	2,030	3,290	3,590
24,690	14,850	16,430	15,950	15,330	14,560	14,020	13,590	26,170	24,740	21,070	17,160	21,420	28,180
6,830	3,940	4,170	4,210	3,970	3,850	3,720	3,650	6,530	6,240	5,430	4,370	5,400	6,100
11,570	6,700	7,370	7,140	6,890	6,560	6,360	6,080	12,020	11,400	9,620	7,690	9,450	10,870
4,200	2,640	3,050	2,800	2,720	2,530	2,440	2,400	4,750	4,470	3,780	3,280	4,160	7,720
9,430	5,980	7,160	6,840	6,440	5,960	5,590	5,390	10,110	9,920	8,860	6,940	9,100	12,270
5,540	3,630	4,080	3,910	3,750	3,500	3,270	3,220	6,270	6,130	5,560	4,280	5,660	7,720
30,340	17,780	20,750	18,710	17,680	15,490	14,300	13,900	28,330	28,810	25,680	21,340	31,490	62,090
12,110	7,110	8,030	6,840	6,410	5,530	5,180	4,890	10,390	10,640	9,340	7,890	11,740	26,500
746,290	406,220	458,780	430,750	402,860	365,820	345,900	330,350	631,360	595,990	510,930	425,840	595,680	867,860
2,010	1,000	1,040	920	810	690	580	540	920	720	610	500	760	760
3,450	2,080	2,480	2,310	2,130	1,840	1,750	1,600	2,710	2,180	1,640	1,230	1,300	1,160
2,990	1,900	2,560	2,370	2,160	1,840	1,740	1,510	2,460	1,860	1,320	810	1,080	990
610	460	690	760	670	520	420	380	650	430	280	160	230	220
970	680	1,100	1,150	1,000	780	660	600	960	730	520	290	390	360
1,200	540	780	750	610	530	460	380	610	400	300	170	280	260
4,070	2,660	3,190	3,170	2,910	2,640	2,380	2,100	3,920	3,220	2,580	2,050	2,440	2,160
3,250	2,040	2,340	2,310	2,150	1,990	1,760	1,550	2,920	2,420	1,960	1,520	1,910	1,810
1,050	700	1,040	890	800	600	520	450	720	520	350	210	260	250
1,820	990	1,300	1,250	1,150	1,020	910	820	1,700	1,350	1,010	790	840	740
1,200	690	890	910	830	760	680	620	1,300	1,040	700	580	650	580
360	210	280	260	240	220	220	190	360	350	280	200	280	280
54,250	28,310	32,230	30,830	30,030	27,390	25,910	24,540	45,340	39,770	32,730	25,010	30,570	37,360
54,250	28,310	32,230	30,830	30,030	27,390	25,910	24,540	45,340	39,770	32,730	25,010	30,570	37,360
1,140	730	1,020	810	740	640	590	530	1,000	900	880	640	780	680
1,580	1,010	1,240	1,100	1,030	900	800	800	1,490	1,330	1,050	870	1,100	940
920	690	810	760	650	580	550	540	940	820	710	500	650	550
1,860	1,390	1,920	1,670	1,410	1,220	1,000	820	1,450	1,030	680	440	610	560
1,330	760	1,020	790	630	510	390	330	530	340	240	160	210	230
3,230	1,920	2,210	1,920	1,460	1,160	960	830	1,430	1,030	810	550	650	600
3,860	1,730	1,950	1,610	1,320	1,080	850	720	1,120	840	640	410	490	490
2,930	590	390	250	170	110	90	80	110	60	50	30	40	40
1,210	870	940	910	680	590	500	410	650	430	330	220	290	280
2,760	1,080	1,070	940	810	700	670	630	1,100	850	840	940	1,530	1,650
510	260	350	340	330	260	280	220	460	310	310	400	690	740
6,710	1,540	1,060	810	660	570	530	440	780	610	670	620	1,390	2,010
1,350	410	260	200	180	170	140	140	240	190	170	220	410	730
102,970	52,490	61,490	56,800	52,590	46,590	42,730	39,440	71,350	60,050	48,730	37,030	46,580	53,510
1,980	1,270	1,750	1,760	1,670	1,410	1,160	1,070	1,860	1,630	1,270	920	1,490	1,880
1,390	930	1,350	1,380	1,330	1,190	1,070	900	1,770	1,350	1,000	730	960	1,020
560	430	550	600	590	560	480	440	890	690	540	380	530	560
1,140	740	1,050	1,060	1,040	940	730	620	1,080	840	600	470	600	640
770	510	780	770	680	570	500	440	740	580	400	310	380	430
2,910	1,770	2,720	2,460	2,150	1,870	1,490	1,240	2,070	1,600	1,220	880	1,530	1,250
15,250	8,400	9,850	9,630	9,260	8,270	7,730	7,140	14,730	13,020	10,660	8,300	11,900	14,220
12,300	6,910	7,880	7,710	7,460	6,680	6,360	6,140	12,460	11,180	9,230	7,210	10,470	12,690
3,650	2,010	2,570	2,580	2,480	2,200	1,970	1,750	3,400	2,790	2,120	1,810	2,080	1,910
2,820	1,410	1,740	1,850	1,770	1,540	1,400	1,250	2,570	2,180	1,730	1,540	1,760	1,570
2,040	1,320	1,950	1,970	1,900	1,660	1,360	1,170	2,330	1,860	1,390	990	1,290	1,480
940	700	990	980	860	700	640	640	1,300	1,080	800	620	820	920
3,140	2,460	3,190	2,710	2,300	1,930	1,540	1,340	2,350	1,820	1,240	880	1,130	1,110
1,130	860	1,080	1,090	900	850	710	640	1,230	1,020	750	550	620	700
2,100	1,200	1,660	1,410	1,240	1,050	790	700	1,070	870	550	390	510	430

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Division 11	150,040	2,354,445	3,486,226	108,660	2,289,114	3,315,372	683,595
Saskatoon	128,890	2,114,335	3,072,995	94,120	2,058,726	2,932,610	615,154
Division 12	14,410	148,035	280,204	9,840	141,928	259,822	46,870
Division 13	15,900	160,705	330,792	11,450	154,138	308,522	56,758
Division 14	28,970	271,557	507,980	18,080	258,003	453,998	74,756
Division 15	51,070	586,404	961,476	32,710	563,430	885,319	167,281
Prince Albert	26,720	377,721	553,246	17,650	365,357	518,598	106,034
Division 16	25,890	251,229	458,980	16,020	240,033	418,385	76,005
North Battleford	13,000	152,187	260,406	8,810	146,623	244,118	46,541
Division 17	23,050	251,761	416,951	14,310	240,551	382,191	67,429
Division 18	12,280	133,063	172,400	5,230	124,747	151,399	25,217
Total, Saskatchewan	649,740	8,510,392	13,758,125	447,370	8,230,166	12,873,611	2,528,789
Division 1	38,630	567,854	880,676	28,080	550,823	827,591	152,070
Medicine Hat	31,090	476,018	727,393	22,840	463,044	686,430	128,732
Division 2	82,990	1,184,656	1,845,398	59,100	1,147,761	1,720,909	308,850
Lethbridge	48,960	722,220	1,129,483	35,330	701,641	1,056,366	194,380
Division 3	20,940	227,559	391,671	12,760	216,962	355,719	58,978
Division 4	7,670	86,944	166,114	5,310	83,364	152,949	26,925
Division 5	24,930	290,234	508,756	16,910	278,395	468,785	79,604
Division 6	558,600	11,656,654	16,156,460	430,970	11,424,334	15,576,237	3,356,097
Calgary	505,560	10,693,843	14,781,748	391,400	10,485,066	14,269,553	3,094,737
Division 7	25,660	331,811	561,481	18,310	320,048	524,968	93,535
Division 8	84,400	1,345,848	1,943,589	60,250	1,304,808	1,828,159	343,740
Red Deer	42,900	795,840	1,090,305	32,340	775,339	1,041,435	205,691
Division 9	10,160	153,549	215,769	6,670	147,722	200,254	38,609
Division 10	52,050	701,910	1,096,831	35,540	676,796	1,010,977	181,413
Division 11	595,740	11,406,306	15,448,579	446,190	11,151,516	14,820,566	3,025,260
Edmonton	430,290	7,874,466	10,942,239	320,330	7,689,592	10,482,178	2,127,141
Division 12	29,050	449,763	588,576	18,840	435,916	548,346	102,608
Division 13	37,460	510,480	749,143	24,530	490,752	686,384	124,432
Division 14	16,810	332,211	418,801	11,930	324,194	398,725	83,663
Division 15	18,710	339,991	465,779	14,750	332,986	448,396	87,431
Division 16	28,160	840,647	934,289	20,990	827,742	907,999	216,890
Fort McMurray	21,340	756,126	821,099	17,180	747,539	805,672	199,014
Division 17	26,700	398,059	510,065	15,510	377,318	464,178	74,940
Division 18	8,200	162,138	197,567	5,380	156,945	185,889	35,977
Division 19	49,510	868,671	1,158,666	34,820	838,774	1,082,780	188,489
Grande Prairie	21,410	441,296	559,458	16,160	429,844	533,921	100,891
Total, Alberta	1,716,960	31,862,438	44,248,175	1,267,170	31,093,820	42,218,828	8,581,155
Alberni-Clayoquot R.D./D.R.	19,920	337,461	484,418	14,190	330,341	461,518	93,505
Port Alberni	17,430	301,563	431,948	12,410	295,737	412,030	84,272
Bulkley-Nechako R.D./D.R.	23,480	431,235	568,247	16,330	420,650	539,965	107,355
Capital R.D./D.R.	221,070	3,398,918	5,871,398	171,020	3,320,818	5,607,183	1,105,279
Victoria	183,820	2,881,738	4,904,630	142,540	2,815,147	4,688,214	928,750
Cariboo R.D./D.R.	38,510	628,501	847,222	25,810	610,903	796,756	157,364
Central Coast R.D./D.R.	1,920	20,455	30,719	970	19,419	26,714	3,980
Central Fraser Valley R.D./D.R.	117,160	2,009,513	2,960,715	86,750	1,964,715	2,804,709	552,243
Langley	45,870	884,895	1,254,151	35,050	868,366	1,199,408	247,713
Central Kootenay R.D./D.R.	34,660	464,149	743,273	23,880	450,565	689,945	125,068
Central Okanagan R.D./D.R.	81,740	1,111,974	1,935,445	59,260	1,079,163	1,811,688	337,852
Kelowna	65,070	900,460	1,571,801	47,290	874,104	1,472,542	278,697
Columbia-Shuswap R.D./D.R.	27,610	380,600	608,119	19,380	368,982	568,068	103,784
Comox-Strathcona R.D./D.R.	56,270	948,946	1,402,315	41,550	928,858	1,337,107	266,560
Cowichan Valley R.D./D.R.	42,160	630,005	995,045	29,960	614,803	938,336	182,066
Dewdney-Alouette R.D./D.R.	57,470	1,037,610	1,420,740	42,620	1,018,044	1,355,821	269,536
East Kootenay R.D./D.R.	35,290	660,722	898,362	26,000	646,495	856,474	173,340
Fort Nelson-Liard R.D./D.R.	3,380	75,084	90,830	2,480	72,844	86,906	15,710
Fraser-Cheam R.D./D.R.	46,750	642,117	1,040,112	32,620	623,839	972,110	174,975
Chilliwack	35,710	501,892	816,694	25,460	488,371	765,424	137,084
Fraser-Fort George R.D./D.R.	59,390	1,232,874	1,561,830	43,710	1,207,391	1,503,198	316,623
Prince George	52,550	1,088,140	1,385,744	38,840	1,066,012	1,334,846	284,072
Greater Vancouver R.D./D.R.	1,044,190	19,339,545	29,086,744	796,420	18,942,835	27,930,614	5,932,614
Burnaby	113,430	2,010,440	2,957,122	87,070	1,969,027	2,830,639	573,714
Coquitlam	54,630	1,148,581	1,507,619	42,760	1,128,418	1,455,160	302,887
Delta	59,310	1,298,628	1,749,037	47,020	1,275,502	1,691,409	359,482
New Westminster	33,320	558,949	840,262	25,360	548,725	804,335	161,456
North Vancouver Nord	81,030	1,744,228	2,494,591	64,870	1,716,535	2,415,664	521,455
Port Coquitlam	29,020	623,649	799,587	22,680	613,222	774,071	162,253
Port Moody	12,130	285,391	359,601	9,770	280,685	349,218	74,827
Richmond	88,150	1,724,476	2,412,522	68,560	1,690,860	2,321,684	479,062
Surrey	158,380	2,839,517	3,939,860	119,520	2,778,815	3,768,273	749,302

See page 334 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
16,720	8,990	10,750	10,480	9,930	9,070	7,910	7,470	14,320	12,120	10,180	8,100	11,430	12,570
14,390	7,670	8,840	8,700	8,210	7,610	6,620	6,350	12,380	10,560	8,910	7,130	10,120	11,410
1,680	940	1,250	1,240	1,150	1,010	890	720	1,440	1,070	840	560	810	810
1,430	880	1,390	1,390	1,320	1,170	1,080	890	1,510	1,240	910	670	1,000	1,020
3,540	2,240	2,950	2,780	2,510	2,040	1,770	1,490	2,580	2,020	1,490	1,110	1,260	1,200
7,400	3,830	4,760	4,250	3,840	3,330	2,860	2,490	4,340	3,460	2,610	1,950	2,920	3,030
4,010	1,950	2,180	1,960	1,790	1,520	1,360	1,220	2,210	1,880	1,520	1,170	1,860	2,090
4,040	2,050	2,520	2,170	1,960	1,680	1,390	1,320	2,190	1,830	1,300	930	1,280	1,240
1,790	880	1,030	950	930	800	730	690	1,240	1,080	780	550	750	810
4,070	1,650	1,930	1,840	1,680	1,430	1,230	1,120	1,960	1,590	1,230	900	1,230	1,190
4,240	1,210	960	730	590	470	410	340	650	560	450	430	650	600
77,610	42,420	53,420	50,620	47,050	41,310	35,900	32,470	60,420	50,250	39,450	30,330	42,460	46,020
3,510	2,350	2,960	3,050	2,930	2,560	2,240	1,960	3,480	3,010	2,550	2,030	2,750	3,250
2,670	1,920	2,290	2,410	2,330	2,040	1,790	1,590	2,830	2,390	2,070	1,640	2,300	2,820
8,190	4,680	6,780	6,200	6,320	5,460	4,820	4,320	7,800	7,030	5,540	4,150	5,380	6,320
4,360	2,660	3,990	3,480	3,750	3,270	2,900	2,520	4,680	4,220	3,320	2,530	3,240	4,060
3,710	1,410	1,750	1,570	1,450	1,330	1,180	1,050	1,770	1,530	1,160	790	990	1,260
770	420	640	650	640	540	460	400	680	600	450	350	480	620
3,190	1,490	2,050	2,060	1,890	1,620	1,530	1,280	2,220	1,860	1,450	1,090	1,510	1,700
49,370	29,580	35,120	34,590	33,200	29,920	27,970	26,700	51,030	46,050	39,200	33,700	46,040	76,150
44,580	26,650	31,280	30,950	29,820	26,870	25,230	24,160	46,200	41,710	35,680	30,910	41,930	69,620
2,340	1,550	2,180	2,100	2,020	1,720	1,510	1,350	2,370	2,010	1,610	1,190	1,680	2,040
9,140	5,210	6,340	6,180	5,740	5,000	4,530	4,240	7,620	7,110	5,560	4,420	6,070	7,240
3,960	2,500	2,820	2,810	2,740	2,420	2,290	2,190	3,920	3,900	3,060	2,480	3,420	4,400
1,410	770	860	820	730	630	530	500	810	690	500	430	580	900
5,130	3,340	4,880	4,390	4,080	3,400	2,960	2,740	4,620	4,100	2,970	2,300	3,300	3,840
61,500	33,550	39,050	37,530	35,930	31,880	29,600	28,230	54,210	49,970	41,400	35,000	49,250	68,660
45,580	24,520	28,300	27,530	26,260	23,740	22,040	21,150	40,400	37,010	30,280	25,130	33,790	44,570
4,310	2,300	2,510	2,070	1,800	1,600	1,390	1,260	2,220	1,810	1,640	2,220	1,990	1,940
4,550	2,690	3,650	3,200	3,010	2,380	2,050	1,760	3,080	2,590	2,110	1,500	2,140	2,770
2,000	1,130	1,300	1,160	1,050	890	730	670	1,170	1,070	850	760	1,430	2,600
1,570	920	1,170	1,320	1,310	1,290	1,190	1,080	1,860	1,520	1,180	910	1,320	2,070
3,300	1,680	1,760	1,520	1,360	1,200	1,080	950	1,740	1,580	1,320	1,280	1,950	7,450
1,860	1,040	1,100	1,040	920	820	770	670	1,220	1,160	1,000	1,050	1,610	7,070
5,420	2,120	1,860	1,850	1,580	1,410	1,240	1,170	2,040	1,790	1,510	1,160	1,530	2,020
1,280	550	550	590	470	400	380	330	550	450	460	400	620	1,180
5,220	2,950	3,460	3,480	3,250	2,980	2,660	2,530	4,520	3,820	3,340	2,630	3,910	4,770
1,910	1,170	1,280	1,360	1,270	1,160	1,080	1,070	2,000	1,770	1,520	1,240	2,010	2,580
176,000	98,770	118,910	114,370	108,780	96,220	88,070	82,520	153,820	138,630	114,830	96,310	132,950	196,790
2,600	1,240	1,290	1,290	1,160	1,020	890	840	1,630	1,320	1,120	1,130	1,930	2,470
2,320	1,060	1,120	1,080	980	870	750	700	1,390	1,140	980	1,010	1,760	2,270
3,240	1,530	1,580	1,480	1,350	1,120	1,030	900	1,530	1,560	1,450	1,480	2,610	2,630
16,380	10,850	13,830	14,040	14,320	13,020	12,540	11,650	21,660	21,040	16,030	13,100	18,320	24,280
13,560	9,050	11,450	11,560	11,790	10,860	10,370	9,620	18,060	17,700	13,330	10,930	15,340	20,210
5,600	2,650	3,080	2,700	2,450	2,070	1,780	1,570	2,670	2,480	2,110	2,140	3,640	3,560
440	150	170	170	160	100	90	80	110	90	80	100	100	100
10,820	6,160	7,960	8,060	8,000	7,050	6,410	5,700	10,610	9,690	7,890	6,750	9,960	12,090
3,760	2,330	2,920	2,920	2,870	2,480	2,380	2,140	4,090	3,900	3,160	2,820	4,440	5,670
3,770	2,320	2,700	2,730	2,440	2,200	1,910	1,720	3,090	2,700	2,130	1,820	2,560	2,570
6,960	4,620	6,220	6,340	6,190	5,600	4,980	4,490	7,830	6,670	5,310	4,100	5,440	7,000
5,360	3,680	4,980	5,030	4,920	4,450	3,950	3,570	6,190	5,340	4,220	3,280	4,300	5,810
2,820	1,820	2,260	2,210	2,050	1,690	1,450	1,390	2,320	2,080	1,750	1,530	2,020	2,220
5,830	3,210	3,740	3,780	3,670	3,250	2,830	2,650	4,690	4,110	3,430	3,300	4,870	6,900
4,930	2,430	2,960	2,950	2,720	2,400	2,190	2,060	3,600	3,100	2,580	2,200	3,560	4,470
6,140	3,080	3,680	3,630	3,430	3,120	2,850	2,740	4,940	4,890	4,050	3,650	5,490	5,800
3,530	2,180	2,440	2,470	2,220	2,020	1,730	1,510	2,500	2,350	2,140	1,860	3,480	4,880
390	190	180	220	190	160	160	140	270	220	210	240	340	460
5,400	2,780	3,510	3,550	3,320	2,790	2,540	2,270	4,180	3,770	3,080	2,670	3,410	3,500
3,760	2,010	2,580	2,680	2,550	2,180	1,960	1,720	3,290	2,990	2,410	2,140	2,740	2,690
7,210	3,450	3,860	3,470	3,270	2,760	2,660	2,460	4,380	4,210	3,640	3,710	6,380	7,940
6,330	3,010	3,400	3,070	2,940	2,470	2,370	2,200	4,010	3,820	3,210	3,210	5,560	6,960
95,330	55,740	64,840	65,160	63,030	57,890	54,200	50,930	96,440	91,700	73,730	60,570	86,430	128,210
9,480	6,010	7,110	7,160	6,920	6,390	6,120	5,640	11,180	10,860	8,740	7,080	9,310	11,420
4,620	2,720	3,180	3,180	2,910	2,720	2,590	2,470	5,030	5,120	4,240	3,520	5,350	6,980
4,400	3,020	3,440	3,340	3,320	3,050	2,840	2,620	5,020	4,940	4,340	3,700	5,980	9,310
3,060	1,690	2,010	2,060	2,080	1,830	1,850	1,780	3,420	3,230	2,560	2,010	2,770	2,980
5,730	3,760	4,430	4,500	4,580	4,050	3,810	3,660	7,230	7,310	5,950	4,950	7,560	13,520
2,730	1,440	1,650	1,590	1,470	1,380	1,280	1,240	2,580	2,610	2,220	2,000	3,110	3,740
920	590	630	610	620	530	540	540	1,050	1,140	1,010	870	1,240	1,850
7,370	4,760	5,280	5,200	5,100	4,630	4,490	4,210	8,160	8,020	6,550	5,550	8,020	10,820
15,810	8,590	9,900	10,310	10,070	9,390	8,460	7,790	14,510	13,600	11,100	9,420	13,730	15,710

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic table 1 (concluded)

All Returns by Counties or Census Divisions,
and Selected Localities

1991 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Vancouver	362,160	5,979,979	9,950,850	267,140	5,834,222	9,511,200	2,057,195
West Vancouver	27,970	693,352	1,323,704	22,300	681,711	1,290,410	339,907
White Rock	20,710	338,425	614,720	16,200	332,876	585,776	120,959
Kitimat-Stikine R.D./D.R.	24,600	505,730	635,856	17,220	495,472	607,708	128,687
Kootenay Boundary R.D./D.R.	21,240	347,839	516,917	15,450	340,474	488,567	95,982
Trail and/et Rossland	10,030	173,621	265,147	7,700	170,521	253,124	50,969
Mount Waddington R.D./D.R.	8,600	189,995	239,629	6,330	185,614	229,390	42,986
Nanaimo R.D./D.R.	71,130	988,592	1,687,398	51,640	963,129	1,591,066	301,548
Nanaimo	45,730	696,334	1,096,409	33,070	679,247	1,038,888	201,095
North Okanagan R.D./D.R.	44,340	591,239	974,921	30,760	573,025	905,713	166,732
Vernon	31,950	448,533	743,519	22,940	435,767	696,336	131,072
Okanagan-Similkameen R.D./D.R.	49,490	555,599	1,052,494	34,730	537,019	969,358	170,081
Penticton	23,090	282,156	515,500	16,490	273,250	478,699	85,897
Peace River-Liard R.D./D.R.	33,670	660,244	843,510	23,450	641,283	796,297	151,779
Dawson Creek	10,450	177,821	237,987	7,070	171,747	221,554	40,284
Powell River R.D./D.R.	12,720	219,765	314,336	9,230	215,481	299,816	60,290
Skeena-Queen Charlotte R.D./D.R.	14,670	280,722	365,534	10,740	273,439	349,026	69,465
Prince Rupert	10,810	212,472	278,097	8,180	207,184	267,385	55,148
Squamish-Lillooet R.D./D.R.	15,330	273,171	364,829	11,230	266,340	348,787	69,261
Stikine R.D./D.R.	980	24,754	29,374	720	24,220	28,170	5,444
Sunshine Coast R.D./D.R.	14,470	219,365	370,439	10,880	214,855	352,788	70,175
Thompson-Nicola R.D./D.R.	71,590	1,166,180	1,669,183	50,480	1,136,080	1,579,414	309,622
Kamloops	49,110	855,227	1,206,400	35,940	834,937	1,149,901	227,919
Total, British Columbia							
<i>Colombie Britannique</i>	2,295,070	39,391,017	59,636,657	1,706,640	38,504,810	56,857,851	11,564,634
Yukon	18,620	417,653	519,423	14,150	406,758	497,704	84,350
Whitehorse	13,640	322,302	400,956	10,770	315,039	386,174	66,167
Total, Yukon	18,640	417,921	519,769	14,160	407,026	498,036	84,407
Baffin Region	5,590	136,979	151,822	3,420	132,225	143,888	28,020
Fort Smith Region	17,070	504,520	576,850	13,070	494,746	559,701	111,693
Yellowknife	10,310	363,830	408,625	8,680	359,416	401,575	83,816
Inuvik Region	4,590	104,399	119,797	2,960	100,446	112,847	20,603
Keewatin Region	2,700	49,928	57,211	1,520	47,551	53,131	9,149
Kitikmeot Region	2,170	43,239	48,650	1,100	41,165	44,900	8,427
Total, Northwest Territories							
<i>Territoires du Nord-ouest</i>	32,210	840,840	956,279	22,110	817,841	916,324	178,297
Total, Inside Canada							
<i>A l'intérieur du Canada</i>	19,011,970	320,276,860	465,288,491	13,683,600	312,523,918	442,184,716	83,816,914
United States/États-Unis	22,970	455,240	712,802	16,700	443,595	691,873	172,078
Outside Canada & USA							
<i>Hors du Canada et les États-Unis</i>	23,140	523,539	654,455	17,680	507,689	622,938	136,425
Total, Outside Canada							
<i>Hors du Canada</i>	46,110	978,779	1,367,257	34,390	951,284	1,314,811	308,503
Grand Total/Total Global	19,058,080	321,255,638	466,655,748	13,717,980	313,475,202	443,499,527	84,125,417

See page 334 for a description of this table and all data items.

Tableau géographique 1 (fin)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1991 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
38,020	21,050	24,280	24,170	22,880	21,230	19,680	18,650	33,910	30,660	23,530	18,520	24,890	40,690
1,700	1,190	1,530	1,510	1,490	1,270	1,190	1,140	2,070	2,000	1,800	1,510	2,300	7,280
1,220	790	1,180	1,320	1,410	1,260	1,200	1,060	1,980	1,880	1,410	1,230	1,750	3,040
3,530	1,560	1,540	1,510	1,300	1,130	990	870	1,600	1,480	1,390	1,300	2,550	3,860
2,010	1,320	1,520	1,370	1,370	1,290	1,120	980	1,710	1,530	1,190	1,230	2,270	2,370
760	550	600	570	630	620	540	500	850	770	570	590	1,170	1,320
960	480	510	520	490	420	330	360	580	510	420	450	1,040	1,520
7,030	4,120	4,970	5,200	5,060	4,360	4,010	3,640	6,260	5,720	4,550	3,860	5,490	6,870
4,940	2,700	3,180	3,240	3,050	2,650	2,420	2,240	3,870	3,650	2,940	2,550	3,660	4,650
4,670	2,750	3,620	3,640	3,320	2,850	2,620	2,320	3,960	3,400	2,690	2,250	2,960	3,280
3,000	1,830	2,490	2,550	2,340	2,090	1,890	1,720	2,930	2,490	1,990	1,700	2,290	2,660
4,260	3,080	3,960	4,270	4,150	3,540	3,220	2,850	4,680	3,970	3,080	2,210	2,870	3,350
1,950	1,420	1,680	1,880	1,830	1,630	1,490	1,360	2,250	1,940	1,470	1,070	1,390	1,730
4,020	2,030	2,350	2,270	1,980	1,730	1,610	1,500	2,460	2,340	2,040	1,900	3,030	4,430
1,240	670	790	720	700	600	570	540	830	770	680	570	840	940
1,480	710	860	830	810	620	550	540	990	900	760	720	1,360	1,580
1,610	960	970	890	860	700	670	660	1,250	1,070	840	860	1,500	1,850
1,050	690	680	620	620	530	510	480	950	850	650	660	1,080	1,430
1,860	900	1,010	1,010	950	860	780	800	1,330	1,110	960	800	1,320	1,630
100	60	70	50	50	40	40	30	60	50	40	40	130	220
1,160	770	1,030	1,090	1,000	870	790	730	1,360	1,170	890	780	1,090	1,720
8,760	4,600	5,240	5,020	4,640	4,060	3,530	3,230	5,530	5,290	4,490	3,940	6,010	7,250
5,400	2,910	3,360	3,310	3,030	2,710	2,410	2,270	4,000	3,980	3,260	2,810	4,190	5,460
223,030	127,850	152,040	152,010	146,050	130,790	120,530	111,650	204,290	190,590	154,160	130,730	192,240	259,120
1,640	980	1,100	1,010	1,020	880	880	810	1,550	1,320	1,300	1,290	1,910	2,940
970	620	770	680	730	660	640	590	1,200	970	1,030	970	1,470	2,340
1,640	980	1,100	1,010	1,020	880	880	810	1,550	1,320	1,310	1,290	1,910	2,950
1,100	490	390	280	240	240	180	140	330	230	190	210	400	1,180
1,620	1,070	850	780	710	660	620	590	1,060	980	900	1,070	1,810	4,360
630	440	390	370	350	380	340	330	640	600	580	720	1,250	3,310
680	430	330	250	230	190	180	190	300	220	200	190	360	850
620	260	200	180	140	120	110	70	140	120	90	90	170	390
550	240	180	120	90	70	70	60	80	70	70	90	120	370
4,580	2,490	1,960	1,610	1,400	1,290	1,150	1,050	1,900	1,620	1,460	1,650	2,880	7,160
2,166,130	1,163,840	1,334,570	1,270,780	1,181,760	1,058,120	980,810	923,560	1,728,550	1,549,660	1,257,850	1,038,930	1,435,450	1,921,960
4,260	1,610	1,690	1,320	1,210	1,050	930	860	1,480	1,250	1,070	930	1,420	3,870
3,330	1,330	1,510	1,260	1,110	850	740	710	1,660	1,200	2,020	2,900	1,850	2,670
7,590	2,940	3,200	2,580	2,320	1,900	1,680	1,570	3,130	2,460	3,090	3,840	3,270	6,540
2,173,720	1,166,790	1,337,770	1,273,360	1,184,080	1,060,020	982,490	925,140	1,731,680	1,552,120	1,260,940	1,042,770	1,438,710	1,928,500

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 335.

Geographic Table 2

Additional Localities Not Tabulated Elsewhere

1991 taxation year

Localities in alphabetical order by province and territory <i>Localités en ordre alphabétique par province et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number	Average income	Total income assessed	Number	Average income	Total income assessed	Total net tax payable
	<i>Nombre</i>	<i>Revenu moyen \$</i>	<i>Revenu total établi (\$000)</i>	<i>Nombre</i>	<i>Revenu moyen \$</i>	<i>Revenu total établi (\$000)</i>	<i>Impôt total net à payer (\$000)</i>
Mount Pearl	15,260	23,223	354,296	11,450	29,506	337,750	69,379
Total, Newfoundland Terre-Neuve	380,850	18,080	6,885,791	240,570	26,088	6,276,197	1,166,197
Summerside	7,910	19,072	150,938	5,420	25,411	137,754	24,535
Total, Prince Edward Island Île-du-Prince-Édouard	88,160	19,147	1,687,977	61,850	25,134	1,554,533	275,110
Bedford	9,760	31,600	308,294	7,710	38,889	299,870	69,070
Bridgewater	11,550	20,197	233,336	7,670	28,217	216,282	41,899
Cape Breton Subd.B	9,210	19,265	177,333	5,910	27,557	162,781	31,495
East Hants	15,400	19,953	307,192	10,440	27,612	288,273	54,485
Glace Bay	13,260	16,759	222,246	7,630	25,937	197,898	35,958
Halifax, Subd.E	8,780	21,916	192,448	6,290	28,986	182,349	35,640
Halifax, Subd.D	18,250	24,948	455,393	14,110	31,074	438,299	89,776
Kentville	8,230	21,508	176,945	5,670	29,230	165,733	32,961
Kings, Subd.A	10,230	19,098	195,273	6,790	26,515	179,986	32,906
Total, Nova Scotia, Nouvelle-Écosse	618,780	21,088	13,048,971	418,670	29,040	12,157,970	2,407,479
Grand Falls (Grand-Sault)	8,310	16,382	136,052	5,190	23,621	122,545	20,745
Newcastle	7,270	20,836	151,516	4,710	30,067	141,736	29,565
Oromocto	8,730	21,866	190,822	6,470	28,295	183,038	34,256
Riverview	10,700	25,338	271,120	7,920	32,629	258,516	53,552
Woodstock	7,240	18,196	131,740	4,650	25,769	119,696	21,512
Total, New Brunswick, Nouveau-Brunswick	506,600	19,543	9,900,233	335,190	27,345	9,165,623	1,747,150
Alma	17,240	21,825	376,290	11,910	30,017	357,587	45,162
Amos	9,830	22,049	216,628	6,920	29,534	204,319	25,719
Aylmer	20,810	28,412	591,199	16,260	35,267	573,306	80,513
Baie-Comeau	17,760	28,198	500,708	13,640	35,546	484,849	69,223
Beaconsfield	12,460	43,667	544,268	9,830	54,121	532,175	92,195
Bécancour, CMA/RMR	7,900	21,106	166,822	5,360	29,225	156,528	19,557
Beloeil	12,920	25,466	328,948	9,860	32,077	316,154	42,046
Blainville Terrebonne	16,560	23,463	388,521	12,760	29,339	374,279	48,063
Boisbriand	14,170	24,459	346,638	10,970	30,507	334,779	43,832
Boucherville	24,090	32,516	783,219	19,480	39,098	761,678	112,770
Buckingham	9,150	22,842	208,940	6,600	30,209	199,322	25,595
Cap-Rouge	9,220	36,822	339,353	7,450	44,489	331,486	51,125
Côte-Saint-Luc	17,340	33,815	586,488	13,490	41,867	564,707	83,078
Cowansville	8,350	20,846	173,982	5,860	27,719	162,435	20,044
Deux-Montagnes, CMA/RMR	8,650	23,567	203,898	6,380	30,517	194,699	24,911
Fleurimont	8,880	23,301	206,980	6,820	29,022	197,991	24,511
Gaspé	11,050	18,612	205,667	6,790	27,387	185,928	18,686
Greenfield Park	12,470	22,824	284,544	9,110	29,773	271,200	34,873
Iberville	10,620	20,558	218,384	7,530	27,164	204,467	24,146
Île Bizard, CMA/RMR	7,270	31,249	227,084	5,870	37,677	221,015	32,448
Kirkland	10,810	37,202	402,084	8,500	46,131	392,023	63,923
L'Assomption, CMA/RMR	7,560	22,392	169,286	5,540	29,201	161,625	20,156
La Baie	13,540	21,657	293,261	9,200	30,334	278,978	35,487
La Prairie	10,680	24,998	266,954	8,100	31,614	256,204	34,437
La Tuque	9,090	21,477	195,245	6,190	29,727	183,953	24,043
Lachenaie	10,270	26,056	267,596	8,070	32,164	259,694	35,130
L'Ancienne Lorette	11,760	24,840	292,074	8,980	31,232	280,307	36,206
Le Gardeur	9,490	24,358	231,135	7,500	29,826	223,753	28,969
Loretteville	10,260	22,429	230,192	7,360	29,677	218,450	27,443
Mascouche	17,110	22,331	381,998	12,610	29,053	366,474	46,231
Matane, CMA/RMR	9,880	19,706	194,602	6,510	27,818	181,179	22,433
Mirabel, CMA/RMR	13,630	21,318	290,648	10,150	27,303	277,067	33,625
Mont-Laurier	8,490	17,885	151,847	5,540	25,518	141,469	16,178
Mont-Royal	11,480	48,819	560,441	9,100	60,460	550,368	96,891
Mont-Saint-Hilaire	8,300	30,308	251,495	6,370	37,963	241,672	34,622
Outremont	12,750	40,884	521,108	9,770	52,212	510,008	85,092
Roberval	7,910	19,635	155,291	5,260	27,559	145,017	17,722
Rock Forest	9,810	23,355	229,202	7,460	29,415	219,522	27,551
Rosemère	7,350	30,750	225,860	5,710	38,282	218,397	31,748
Rouyn-Noranda, CMA/RMR	19,780	23,261	460,098	14,030	31,033	435,421	57,937
Saint-Augustin-de-Desmaures de Québec	10,020	29,825	298,877	7,830	37,028	289,745	40,872
Saint-Bruno Lac St-Jean est	15,810	31,063	491,129	12,340	38,613	476,327	70,924
Saint-Lambert Chambly	16,520	35,846	592,204	13,330	43,096	574,556	89,651

Note: Additional selected localities of 7,000 or more taxfilers are indicated above which we did not tabulate in Geographic Table 1. We took these localities from our master file and did not use a sample. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities indicated in Table 1.

Tableau géographique 2
Autres localités non comprises dans les autres tableaux

Année d'imposition 1991

Localities in alphabetical order by province and territory <i>Localités en ordre alphabétique par province et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number	Average income	Total income assessed	Number	Average income	Total income assessed	Total net tax payable
	<i>Nombre</i>	<i>Revenu moyen \$</i>	<i>Revenu total établi (\$000)</i>	<i>Nombre</i>	<i>Revenu moyen \$</i>	<i>Revenu total établi (\$000)</i>	<i>Impôt total net à payer (\$000)</i>
aint-Luc Ile Ste-Therese	10,420	24,447	254,735	7,990	30,712	245,482	31,752
ainte-Julie Verchères	13,840	28,749	398,005	11,150	34,707	387,090	54,130
ainte-Thérèse Terrebonne	16,020	23,386	374,571	11,670	30,596	356,964	47,316
awinigan-Sud	8,050	22,052	177,564	5,790	29,013	167,983	20,808
illery	8,710	39,646	345,317	6,560	50,628	332,271	54,228
t-Constant	12,510	24,805	310,363	9,920	30,338	300,920	39,409
t-Jean-Chrysostome Lévis	8,620	26,198	225,901	6,950	31,665	220,043	28,702
racy Richelieu	9,180	24,103	221,141	6,520	32,389	211,180	27,593
ois-Rivières-ouest	12,360	25,649	317,019	9,190	33,212	305,255	42,156
al-Bélair	11,250	20,453	230,137	8,140	27,069	220,312	26,359
al-d'Or	17,050	22,500	383,584	11,920	30,388	362,286	47,650
arennes	10,080	28,627	288,474	8,240	34,117	281,225	39,481
estmount	12,170	59,768	727,251	9,570	74,561	713,470	129,452
otal, Quebec/Québec	4,818,010	22,211	107,011,388	3,380,660	29,911	101,120,284	13,029,033
lliston	7,230	27,618	199,593	5,640	33,987	191,723	40,748
umherstburg	11,170	26,481	295,788	8,250	34,285	282,782	60,356
uncaster	14,640	38,075	557,378	11,790	46,101	543,487	130,761
unprior	7,710	23,840	183,786	5,750	30,329	174,239	34,027
urora	19,520	37,238	726,925	15,960	44,410	708,694	174,364
ylmer	8,550	21,216	181,443	6,090	27,911	169,839	30,747
rincebridge	9,130	23,156	211,299	6,550	30,444	199,285	38,522
radford	10,700	26,829	287,125	8,450	32,890	277,891	59,305
rock	8,140	23,456	190,861	5,760	31,120	179,219	34,575
aledon	23,110	34,480	796,893	18,430	41,993	773,840	183,519
arleton Place	8,170	25,096	205,012	6,190	31,650	195,911	38,734
obourg	14,670	26,477	388,343	11,300	32,891	371,706	75,976
ollingwood	11,610	23,158	268,791	8,370	30,272	253,317	49,738
umberland	7,530	30,454	229,289	5,990	37,125	222,525	48,294
elhi	9,330	22,192	207,136	6,970	28,036	195,270	35,694
ryden	8,110	26,030	211,180	6,130	32,984	202,160	41,608
undas	18,110	31,564	571,724	14,190	38,877	551,783	122,537
unnville	8,790	21,202	186,298	5,940	29,075	172,591	32,111
ast Gwillimbury	10,910	30,782	335,957	8,630	37,790	325,942	73,568
lliot Lake	8,770	23,278	204,126	6,120	31,543	193,138	38,730
ssa	10,120	24,583	248,781	7,840	30,636	240,247	46,786
sssex, CMA/RMR	7,140	24,779	177,020	5,260	31,877	167,513	33,396
ergus	7,740	25,681	198,851	5,980	31,753	189,945	37,121
lamboro	14,060	30,892	434,439	10,960	38,460	421,404	93,288
ort Eric	18,390	22,349	410,977	12,920	29,537	381,565	69,835
ort Frances	7,740	25,246	195,305	5,450	33,896	184,836	37,511
oderich	8,100	24,992	202,436	6,030	31,728	191,323	37,170
Grimsby	12,600	28,670	361,305	9,740	35,634	347,220	73,904
aldimand	16,670	24,066	401,107	11,950	31,913	381,396	75,884
awkesbury	8,820	20,094	177,211	5,730	28,794	164,875	31,685
huntsville	11,680	21,535	251,524	8,170	28,801	235,330	44,080
ingersoll	8,480	24,163	204,975	6,320	30,752	194,444	37,999
innisfil	10,270	23,895	245,379	7,820	29,933	234,078	45,106
Kapuskasing	7,440	24,379	181,284	5,270	32,754	172,614	33,980
Kenora	10,510	25,842	271,500	7,900	32,850	259,614	52,317
Kincardine	7,370	27,299	201,300	5,340	37,233	198,898	43,174
King	12,060	41,137	496,280	9,620	50,259	483,547	124,412
Kingsville	7,980	25,918	206,932	5,850	33,504	195,929	40,749
Kirkland Lake	8,170	21,461	175,315	5,340	30,531	162,882	32,162
Leamington	14,600	22,730	331,835	10,510	29,686	312,061	60,168
Lincoln	11,350	26,150	296,859	8,400	33,513	281,607	55,657
Lindsay	16,170	23,190	375,032	11,720	30,034	351,965	66,874
Midland	11,880	22,912	272,145	8,620	29,832	257,030	49,172
Milton	22,090	32,468	717,281	17,560	39,504	693,569	158,348
Napanee	9,220	21,708	200,171	6,370	29,322	186,662	35,184
Niagara-On-The-Lake	9,320	28,175	262,673	6,850	36,142	247,684	52,104
Nickel Centre	8,990	24,268	218,069	6,570	31,710	208,303	42,541
Orangeville	17,520	27,992	490,392	13,500	35,076	473,422	102,190
Osgoode	7,730	29,847	230,834	6,180	36,251	224,103	48,147
Paris	7,440	24,391	181,395	5,550	30,935	171,565	32,601
Parry Sound	8,730	21,285	185,879	6,040	28,688	173,162	31,930
Pelham	9,630	31,950	307,773	7,360	40,243	296,270	66,985
Penetanguishene	8,310	22,832	189,779	6,020	29,891	179,855	34,942
Perth, CMA/RMR	9,320	23,763	221,470	6,900	30,234	208,675	39,626
Petaawawa	8,230	24,794	204,133	6,360	31,144	198,167	37,675
Pictou	7,690	20,815	160,133	5,170	28,422	146,969	26,877
Port Hope	9,740	25,079	244,168	7,360	31,648	232,803	46,272
Port Perry	11,720	28,243	331,119	8,940	35,675	318,864	68,959
Rayside-Balfour	10,730	25,150	269,758	7,640	33,724	257,481	55,117

Note : Vous trouverez ci-dessus toutes les localités ayant 7 000 déclarants ou plus qui ne sont pas comprises dans le tableau géographique 1. Elles ont été tirées de l'univers des déclarations plutôt que de l'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes indiquées au tableau 1.

Geographic Table 2 (concluded- *fin*)

Additional Localities Not Tabulated Elsewhere

1991 taxation year

Localities in alphabetical order by province and territory <i>Localités en ordre alphabétique par province et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number <i>Nombre</i>	Average income <i>Revenu moyen</i> \$	Total income assessed <i>Revenu total établi</i> (\$000)	Number <i>Nombre</i>	Average income <i>Revenu moyen</i> \$	Total income assessed <i>Revenu total établi</i> (\$000)	Total net tax payable <i>Impôt total net à payer</i> (\$000)
Renfrew, CMA/RMR	8,990	20,867	187,620	6,210	28,011	173,951	32,187
Simcoe, CMA/RMR	15,690	24,371	382,446	11,360	31,801	361,169	71,120
Smiths Falls	11,250	22,948	258,258	8,150	29,927	243,936	45,968
Strathroy	9,520	22,679	215,838	6,980	29,032	202,526	37,533
Tecumseh	10,240	32,900	336,769	8,040	40,469	325,253	75,197
Tillsonburg	11,250	23,149	260,494	8,340	29,429	245,530	46,929
Trenton	18,900	23,370	441,732	13,920	30,286	421,463	81,036
Uxbridge	9,130	30,326	276,907	7,080	37,975	268,865	60,081
Valley East	14,230	25,257	359,281	10,460	33,008	345,392	72,625
Wallaceburg	10,680	21,215	226,511	7,350	29,001	213,071	40,025
Whitchurch-Stouffville	10,950	33,120	362,633	8,700	40,506	352,360	82,661
Wilmot	9,180	27,268	250,207	7,130	33,478	238,763	46,966
Woolwich	10,730	28,432	304,932	8,200	35,390	290,268	60,292
Total, Ontario	7,114,630	26,918	191,509,705	5,268,980	34,823	183,481,196	39,274,556
Dauphin	7,710	18,771	144,649	4,820	26,903	129,673	22,943
Div. No.22, Unorganized	8,360	5,793	48,399	1,240	26,269	32,494	5,032
Selkirk	9,270	20,915	193,928	6,500	27,945	181,669	35,449
Steinbach	9,040	18,364	166,025	5,880	25,688	150,919	25,833
Thompson	9,440	29,249	276,195	7,080	37,836	268,028	62,266
Total, Manitoba	772,330	20,879	16,125,421	520,240	28,956	15,064,264	2,980,107
Estevan	7,870	27,478	216,142	5,970	34,694	207,122	46,532
Lloydminster(Part)	7,660	22,365	171,315	5,760	28,230	162,632	30,865
Total, Saskatchewan	649,740	21,175	13,758,125	447,370	28,777	12,873,611	2,528,789
Airdrie	8,770	26,586	233,102	6,890	32,778	225,838	45,476
Brooks	7,390	24,867	183,740	5,610	31,172	174,997	34,196
Camrose	11,130	23,155	257,671	8,150	29,518	240,659	43,533
Edson	7,040	25,140	176,857	5,080	33,234	168,829	35,416
Fort Saskatchewan	9,750	28,868	281,352	7,750	35,178	272,598	57,728
Leduc	10,840	25,980	281,575	8,340	32,363	269,782	54,280
Lloydminster (part)	7,880	26,027	205,198	5,960	32,822	195,721	38,962
Rocky Mountain House	7,770	22,200	172,560	5,150	31,286	161,155	32,173
Spruce Grove	12,170	26,490	322,466	9,430	33,000	311,022	62,863
Stony Plain	8,800	24,453	215,140	6,500	31,444	204,514	39,904
Strathcona	36,950	31,527	1,164,962	29,970	37,850	1,134,185	246,863
Wetaskiwin	10,160	19,012	193,217	6,300	28,485	179,541	32,886
Total, Alberta	1,716,960	25,771	44,248,175	1,267,170	33,318	42,218,828	8,581,155
Aldergrove	15,220	24,468	372,354	11,160	31,633	353,115	69,629
Campbell River	20,670	26,373	545,017	15,460	33,862	523,537	110,143
Castlegar	7,340	24,248	178,057	5,250	32,079	168,514	33,205
Central Saanich	8,370	27,187	227,497	6,540	33,368	218,262	42,371
Comox	8,250	25,951	214,199	6,320	32,366	204,457	39,198
Courtenay	14,750	23,362	344,585	10,830	30,152	326,454	61,607
Cranbrook	15,200	24,632	374,454	10,990	32,358	355,616	69,908
Duncan	17,720	23,333	413,394	12,360	31,479	389,112	76,553
Fort St. John	11,660	26,490	308,879	8,550	34,450	294,617	58,514
Ladysmith	7,390	23,016	170,180	5,170	30,923	159,905	30,900
Matsqui	19,730	21,765	429,377	13,800	28,920	399,150	72,059
Mission	17,600	22,559	397,038	12,360	30,354	375,056	72,274
Nelson	9,960	23,010	229,248	7,340	29,471	216,226	39,467
Parksville	8,930	22,056	197,005	6,470	28,194	182,361	32,048
Powell River	11,630	25,203	293,040	8,560	32,777	280,575	56,823
Quesnel	14,670	22,896	335,792	9,940	31,945	317,401	65,317
Salmon Arm	10,040	22,299	223,929	6,940	29,990	207,981	37,974
Sidney	14,150	28,533	403,707	11,300	34,239	387,033	77,364
Terrace	12,010	25,661	308,107	8,960	33,106	296,565	61,109
Trail	7,520	26,233	197,374	5,780	32,573	188,140	37,557
Williams Lake	12,530	24,236	303,657	9,090	31,916	290,208	57,784
Total, British Columbia, Colombie-Britannique	2,295,070	25,985	59,636,657	1,706,640	33,316	56,857,851	11,564,634
Total, Yukon	18,640	27,889	519,769	14,160	35,177	498,036	84,407
Total, Northwest Territories, Territoires du Nord-Ouest	32,210	29,693	956,279	22,110	41,449	916,324	178,297
Total, Canada	19,011,970	24,473	465,288,491	13,683,600	32,315	442,184,716	83,816,914

Note: Additional selected localities of 7,000 or more taxfilers are indicated above which we did not tabulate in Geographic Table 1. We took these localities from our master file and did not use a sample. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities indicated in Table 1.

Part V

**Historical Tables
and Graphs**

Partie V

*Tableaux et graphiques
historiques*

Part V - Historical Tables

Description of Tables in Part V

In this part we present tables of data taken from previous editions of *Taxation Statistics*. Historical Tables 1, 2, and 4 cover the 1955 to 1991 taxation years. Historical Table 3 covers the 1963 to 1991 taxation years, and Historical Table 5 covers 1950 to 1992. You will also find graphs that summarize the information.

Table 1 - Yearly Record of Returns Filed

This table summarizes the following items for taxable returns:

- number of returns;
- total income;
- total exemptions and deductions;
- total non-refundable tax credits (introduced in 1988);
- taxable income assessed; and
- total tax payable.

This table indicates the number of non-taxable returns and all returns, as well as the total income assessed for all returns. Please see the "Description of items" section on pages 260 to 284 for more details on income, deductions, non-refundable tax credits, and tax items.

Data in Historical Tables 1 and 5 are in constant dollars to eliminate the effect of inflation. The base year is 1986.

Table 2 - Yearly Distribution of Taxable Returns by Total Income Class

This table summarizes data of taxable returns by income class up to the "\$100,000 and over" category. Please see the "Income classification" section on page 36 for an explanation of income ranges.

Table 3 - Yearly Distribution of Taxable Returns by Age and Sex

This table summarizes data on the distribution of taxable returns by sex for 12 age groups. The "Age and sex classification" section on page 42 gives more details of these classification variables.

Table 4 - Yearly Distribution of Taxable Returns by Province

This table summarizes data on the distribution of taxable returns by province of residence. The "Geographic classification" section on page 42 describes how we assign geographic codes.

Table 5 - Statement of Annual Net Collections (1950-1992)

This table indicates the annual net collections that we made after paying refunds. We collect income tax from individuals and corporations under the authority of the 1948 *Income Tax Act*, which was revised for 1953 and later taxation years. Before the *Income Tax Act*, we collected taxes under the authority of the *Income War Tax Act* of 1917.

Collections from individuals and corporations include the Old Age Security tax for the 1952 to 1976 fiscal years. For individuals starting in 1962, and for

Partie V - Tableaux et graphiques historiques

Description des tableaux de la partie V

Vous trouverez dans les tableaux historiques, des données tirées d'éditions antérieures de *Statistiques fiscales*. Les tableaux historiques 1, 2 et 4 couvrent les années d'imposition 1955 à 1991, le tableau 3 couvre les années d'imposition 1963 à 1991 et le tableau 5 couvre les années 1950 à 1992. Vous trouverez aussi des graphiques qui résument l'information.

Tableau 1 - Relevé annuel des déclarations soumises

Ce tableau présente les éléments suivants pour les déclarations imposables :

- le nombre de déclarations;
- le revenu total établi;
- le total des exemptions et des déductions;
- les crédits d'impôt non remboursables (introduits en 1988);
- le revenu imposable établi;
- le total de l'impôt à payer.

Le nombre de déclarations non imposables, le nombre total de déclarations et le revenu total établi correspondant sont aussi présentés. Pour obtenir des explications sur les postes ayant trait au revenu, aux déductions et aux crédits d'impôt non remboursables, reportez-vous à la section «Description des postes» aux pages 261 à 285.

Les données des tableaux historiques 1 et 5 sont indiquées en dollars constants afin d'éliminer les effets inflationnistes. L'année de base utilisée est 1986.

Tableau 2 - Répartition annuelle des déclarations imposables selon le revenu total

Ce tableau présente le nombre de déclarations imposables en fonction du palier de revenu total, jusqu'à un palier de revenu de 100 000 \$ et plus. Pour une explication des paliers de revenu, reportez-vous à la section «Classement selon le revenu», à la page 37.

Tableau 3 - Répartition annuelle des déclarations imposables selon l'âge et le sexe

Ce tableau résume les données sur la répartition des déclarations imposables selon l'âge et le sexe pour douze groupes d'âge. Pour plus de précisions sur le classement de ces variables, reportez-vous à la section «Classement selon l'âge et le sexe», à la page 43.

Tableau 4 - Répartition annuelle des déclarations imposables selon la province ou le territoire

Ce tableau présente le nombre de déclarations imposables selon la province ou le territoire de résidence. Pour une description de la méthode de codage géographique, reportez-vous à la section «Classement géographique», à la page 43.

Tableau 5 - État des rentrées annuelles nettes (1950 à 1992)

Ce tableau indique le total des rentrées nettes perçues annuellement par Revenu Canada une fois les remboursements déduits. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la *Loi de l'impôt sur le revenu* de 1948. Cette loi a été révisée pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la *Loi de l'impôt sur le revenu*, l'impôt était perçu en vertu de la *Loi de l'impôt de guerre sur le revenu* de 1917.

Les impôts perçus des particuliers et des corporations comprennent l'impôt de sécurité de la vieillesse pour les années d'imposition 1952 à 1976, ainsi que

corporations starting in 1963 (by fiscal year), collections also contained income tax collected for any province or territory that requested it. In the collections from individuals, we included Canada Pension Plan contributions beginning in 1966 and Unemployment Insurance premiums starting in 1972.

The table indicates collections from individuals, corporations, non-residents, miscellaneous taxes, and the total net collections.

Individuals

The following briefly describes column headings for the portion of the table on individuals.

Federal income tax - This represents the federal portion of individual income taxes. The collections under this heading include amounts that employers deduct at source and send in, as well as direct payments of instalments. We levy an income tax on the taxable income of persons resident in Canada at any time during a taxation year and some types of Canadian income that non-residents receive.

Provincial income tax - Some provinces have agreed to having the federal government collect provincial income tax. This column shows the amount collected. Quebec is not included since it collects its own income tax from individuals.

For individuals, we listed the rates for the 1991 taxation year under the item description for "Net provincial tax payable" on page 280.

Canada Pension Plan contributions - We collect these contributions from employees, employers, and self-employed persons. Earnings in 1991 above \$3,000 and up to \$27,500 a year, were subject to a prorated contribution amount. Anyone earning over \$27,500 contributed the maximum amount of \$632.50.

Employees and employers each contributed 2.3% of employees' annual earnings. Self-employed persons contributed 4.6% of annual earnings. Self-employed persons who earned less than \$3,000 in a year were exempt from coverage.

Unemployment Insurance premiums - We collected these premiums from employees and employers. In 1991, employees paid 2.25% of insurable earnings while employers paid a premium rate of 1.4 times the insured person's premium. This rate may have been reduced if an approved sick leave plan was maintained.

l'impôt perçu pour le compte des provinces ayant signé un accord pour les exercices financiers 1962 et suivants, dans le cas des particuliers, et 1963 et suivants, dans le cas des corporations. Les impôts perçus des particuliers comprennent aussi les cotisations au Régime de pensions du Canada perçues pour les années financières 1966 et suivantes ainsi que les cotisations à l'assurance-chômage à compter de 1972.

Le tableau indique les impôts perçus des particuliers, des corporations et des non-résidents, les recettes fiscales diverses et le total des rentrées nettes.

Particuliers

Vous trouverez ci-dessous une brève description des postes figurant sous l'en-tête «Particuliers» :

Impôt fédéral sur le revenu - Il s'agit de la tranche fédérale de l'impôt sur le revenu des particuliers. Les recouvrements figurant à ce poste comprennent les montants retenus à la source et versés par les employeurs ainsi que les acomptes provisionnels. Un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à une date quelconque dans une année d'imposition, ainsi que sur certains genres de revenus de provenance canadienne que reçoivent des non-résidents.

Impôt provincial sur le revenu - Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers.

Pour les particuliers, les taux d'imposition pour l'année 1991 sont indiqués à la description du poste «Impôt provincial net à payer», à la page 281.

Cotisations au Régime de pensions du Canada - Nous percevons ces cotisations des employés, des employeurs et des travailleurs indépendants. En 1991, les gains supérieurs à 3 000 \$ mais n'excédant pas 27 500 \$ par année étaient assujettis aux cotisations. Tout déclarant qui a gagné plus de 27 500 \$ a contribué le montant maximal de 632,50 \$.

Les employés et les employeurs ont chacun contribué 2,3 % des gains annuels des employés. Les travailleurs indépendants ont contribué 4,6 % de leurs gains annuels. Les travailleurs indépendants qui gagnent moins de 3 000 \$ dans une année ne cotisent pas au Régime pour cette année-là.

Cotisations à l'assurance-chômage - Nous avons perçu ces cotisations des employeurs et des employés. En 1991, les employés ont versé 2,25 % de leurs gains assurables et les employeurs ont versé des cotisations pour leurs employés, dont le taux est fixé à 1,4 fois celui des cotisations de l'employé. Ce taux peut être réduit si les employeurs offrent un régime approuvé de congés de maladie.

Old Age Security tax - This is the amount of tax collected under the *Old Age Security Act*. From January 1972, this amount also included any overpayment that had to be returned and credited to the Old Age Security fund.

Total net collections from individuals - This amount is the sum of the federal income tax, provincial income tax, Canada Pension Plan contributions, Unemployment Insurance premiums and Old Age Security tax collected from individuals.

Corporations

The following section briefly describes column headings for the portion of the table on corporations.

Federal income tax - This represents the federal portion of corporation income taxes.

Provincial income tax - These figures are for all territories and provinces except Quebec, Ontario, and Alberta which collect their own corporation income tax. These amounts are based on the advance (% of the gross amount) that the federal government, by agreement, collected and then transferred to the respective provinces and territories.

For corporations, the income tax rates for 1991 were 17% for Newfoundland, 15% for Prince Edward Island, 16% for Nova Scotia, 17% for New Brunswick, 16.25% for Quebec, 15.5% for Ontario, 17% for Manitoba, 15% for Saskatchewan, 15% for Alberta, 15% for British Columbia, 10% for the Yukon Territory and 12% for the Northwest Territories.

Old Age Security tax - This is the amount of tax we collected under the *Old Age Security Act*. From January 1972, this amount also included any overpayment that had to be paid back and credited to the Old Age Security fund. All benefits paid under this Act are from the Consolidated Revenue fund.

Total net collections from corporations - This amount is the sum of the federal income tax, provincial income tax, and the Old Age Security tax that we collected from corporations.

Non-resident tax - This is the amount of tax that we withheld on payments to non-residents for interest, dividends, rents, royalties, management fees, and certain other types of Canadian income.

Impôt de sécurité de la vieillesse - Il s'agit du montant d'impôt que nous percevons en vertu de la *Loi de l'impôt sur la sécurité de la vieillesse*. À partir de janvier 1972, ce montant comprenait également les paiements en trop que nous devons rembourser et créditer à la Caisse de sécurité de la vieillesse. Les prestations versées en vertu de cette loi sont payées sur le Fonds du revenu consolidé.

Total des rentrées nettes des particuliers - Ce montant est la somme de l'impôt fédéral, de l'impôt provincial, des cotisations au Régime de pensions du Canada, des cotisations à l'assurance-chômage et de l'impôt sur la sécurité de la vieillesse perçus des particuliers.

Corporations

Vous trouverez ci-dessous une brève description des postes figurant sous l'en-tête «Corporations» :

Impôt fédéral - Il s'agit de la tranche fédérale de l'impôt sur le revenu des corporations.

Impôt provincial - Il s'agit de l'avance (pourcentage du montant brut) transférée à la province ou territoire pour l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral. Les provinces de Québec, de l'Ontario et de l'Alberta ne sont pas incluses puisqu'elles perçoivent leur propre impôt sur le revenu des corporations.

Les taux les plus élevés de l'impôt provincial sur le revenu des corporations pour l'année d'imposition 1991 étaient les suivants : 17 % du revenu imposable pour Terre-Neuve, 15 % pour l'Île-du-Prince-Édouard, 16 % pour la Nouvelle-Écosse, 17 % pour le Nouveau-Brunswick, 16,25 % pour le Québec, 15,5 % pour l'Ontario, 17 % pour le Manitoba, 15 % pour la Saskatchewan, 15 % pour l'Alberta, 15 % pour la Colombie-Britannique, 10 % pour le Territoire du Yukon et 12 % pour les Territoires du Nord-Ouest.

Impôt de sécurité de la vieillesse - Il s'agit du montant d'impôt que nous percevons en vertu de la *Loi de l'impôt sur la sécurité de la vieillesse*. À partir de janvier 1972, ce montant comprenait également les paiements en trop que nous devons rembourser et créditer à la Caisse de sécurité de la vieillesse. Les prestations versées en vertu de cette loi sont payées sur le Fonds du revenu consolidé.

Total des rentrées nettes des corporations - Ce montant est la somme de l'impôt fédéral, de l'impôt provincial et de l'impôt de la sécurité de la vieillesse perçus des corporations.

Impôt des non-résidents - Il s'agit de l'impôt qui est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, de dividendes, de loyers, de redevances, d'honoraires de gestion ainsi que sur certains autres genres de revenus de provenance canadienne.

Miscellaneous tax revenue - Before the 1989 edition, this column included succession duties and estate tax, taxes levied on non-resident insurance companies, taxes levied on Trust Income Tax Returns and Information Returns and any other miscellaneous taxes.

Beginning in 1989, this column also included excess profits and special taxes collected under the *Excess Profits Tax Act* enacted during World War II. In previous editions, these taxes were tabulated separately. It also includes petroleum and gas revenue taxes collected under the *Petroleum and Gas Revenue Tax Act*.

Total net collections - This is the sum of total net collections from individuals, total net collections from corporations, non-resident tax, and miscellaneous tax revenue.

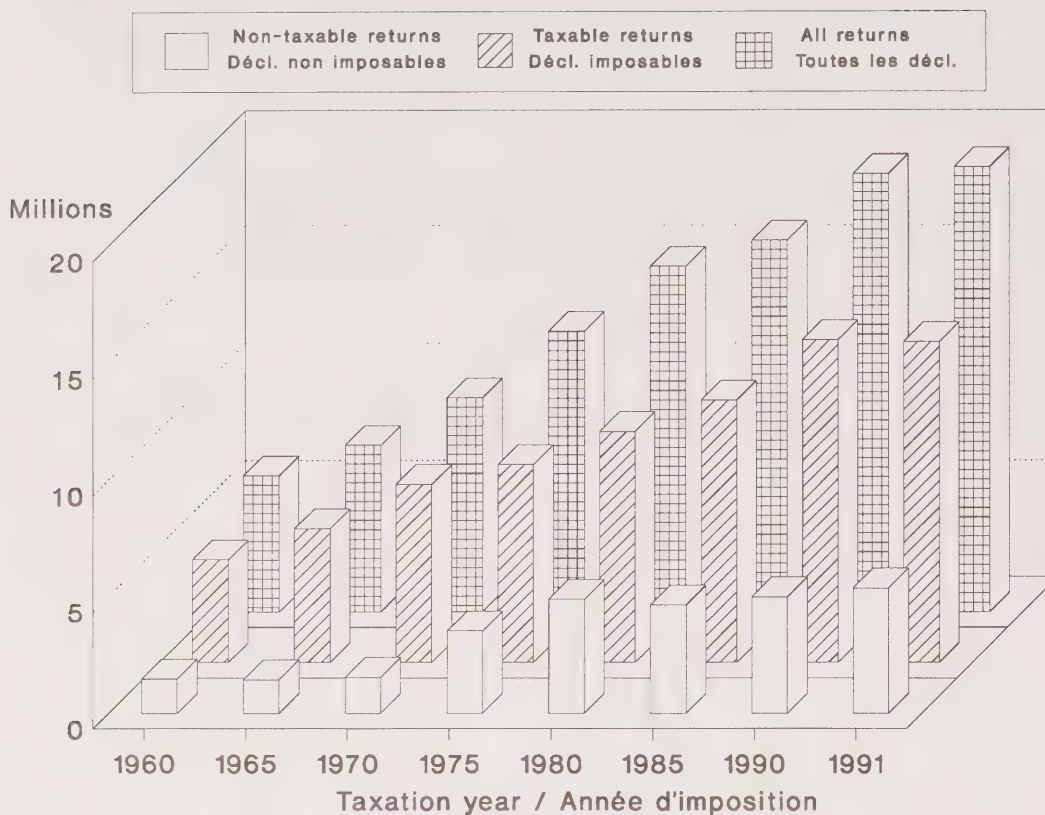
Rentrées fiscales diverses - Avant l'édition de 1989, cette colonne comprenait les droits successoraux et l'impôt sur les successions, l'impôt perçu sur les compagnies d'assurance non résidentes, l'impôt perçu sur les déclarations T3 se rapportant au revenu de fiducie, ainsi que toutes les autres rentrées fiscales diverses.

Depuis l'édition de 1989, cette colonne comprend aussi l'impôt sur les surplus de bénéfices et les impôts spéciaux perçus en vertu de la *Loi sur la taxation des surplus de bénéfices*, qui est entrée en vigueur durant la Deuxième Guerre mondiale. Dans les éditions antérieures, ces impôts étaient présentés séparément. On retrouve également les impôts sur les revenus pétroliers perçus en vertu de la *Loi de l'impôt sur les revenus pétroliers*.

Total des rentrées nettes - Ce montant comprend le total des rentrées nettes des particuliers, le total des rentrées nettes des corporations, l'impôt des non-résidents et les rentrées fiscales diverses.

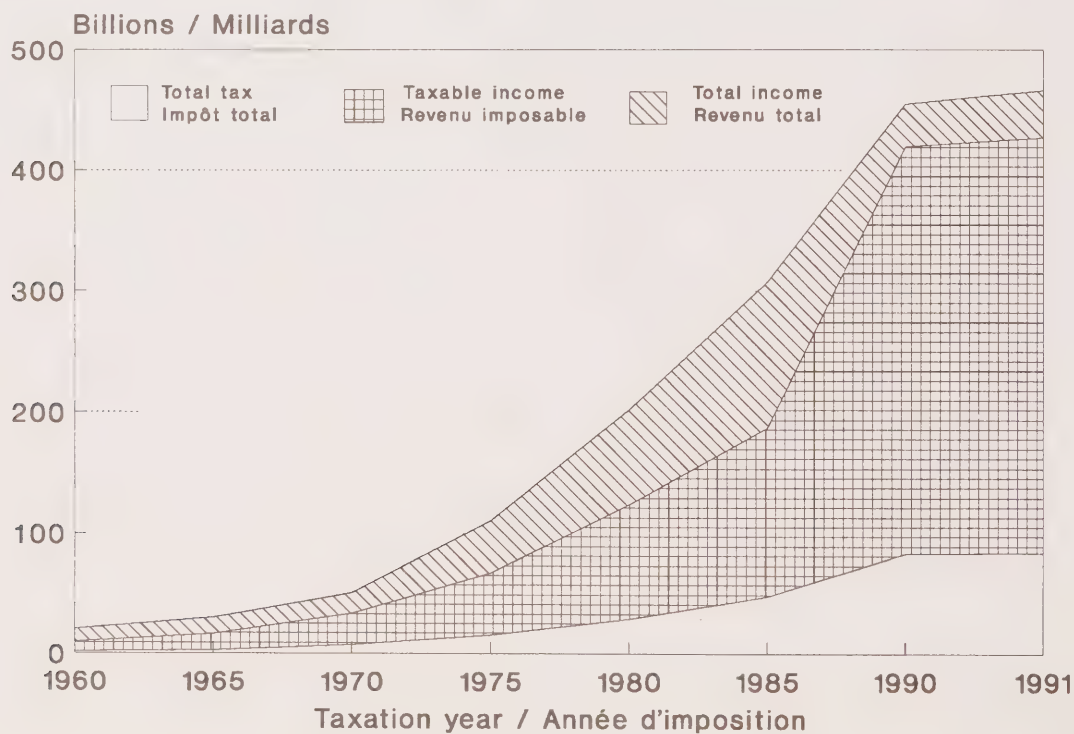
Historical Graph 1A - Number of Returns Filed for Selected Years - 1960 to 1991

Graphique historique 1A - Nombre de déclarations produites pour les années choisies - 1960 à 1991



Historical Graph 1B - Total Income, Taxable Income, and Total Tax Assessed for All Returns - 1960 to 1991

Graphique historique 1B - Revenu total, revenu imposable et impôt total établi pour toutes les déclarations - 1960 à 1991



We have not adjusted the data for annual inflation.

Nous n'avons pas ajusté les données pour tenir compte de l'inflation annuelle.

Historical Table 1 - Tableau historique 1

Yearly Record of Returns Filed - Relevé annuel des déclarations produites

All money figures in constant dollars - Montants indiqués en dollars constants - Année de base 1986 base year = 100

Taxation years 1955 to 1991 - Années d'imposition 1955 à 1991

Taxation year Année d'imposition	Taxable returns - Déclarations imposables						Total number of non-taxable returns Nombre de déclarations non imposables soumises	Total number of returns filed Nombre total de déclarations soumises	Total income assessed, all returns Revenu total établi, toutes les déclarations
	Number of returns Nombre de déclarations	Total income assessed Revenu total établi	Total exemptions and deductions Total, exemptions et déductions	Non-refundable tax credits Crédits d'impôt non remboursables	Taxable income assessed Revenu imposable établi	Total tax Impôt total			
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)			(\$000)
1955	3,558,650	58,519,060	30,124,023		28,395,037	5,343,047	1,365,050	4,923,700	66,040,274
1956	3,908,176	65,851,913	32,685,087		33,166,826	5,921,298	1,282,575	5,190,751	72,893,147
1957	4,076,465	69,460,351	34,322,311		35,138,040	6,289,400	1,402,506	5,478,971	76,943,618
1958	4,048,252	70,239,671	34,985,532		35,254,139	5,988,424	1,482,244	5,530,496	79,001,212
1959	4,242,490	74,565,338	36,299,744		38,265,594	6,752,312	1,445,035	5,687,525	82,753,855
1960	4,389,766	78,389,105	37,347,203		41,041,903	7,525,730	1,460,845	5,850,611	86,431,734
1961	4,507,767	82,014,987	38,404,033		43,610,954	7,992,795	1,456,616	5,964,383	89,872,569
1962	4,681,227	86,158,614	40,067,971		46,090,643	8,389,054	1,456,000	6,137,227	94,246,008
1963	4,927,373	91,144,744	41,468,740		49,676,004	9,118,057	1,423,570	6,350,943	98,679,305
1964	5,301,219	100,294,633	43,833,211		56,461,422	10,833,470	1,418,373	6,719,592	107,481,574
1965	5,728,942	110,279,537	46,167,868		64,139,296	11,203,665	1,434,218	7,163,160	116,921,576
1966	6,276,579	122,544,523	49,663,523		72,987,177	12,654,440	1,456,546	7,733,125	128,756,188
1967	6,655,683	131,311,091	50,295,551		81,092,685	15,182,851	1,478,012	8,133,695	137,091,351
1968	6,966,914	139,935,443	50,354,753		89,646,369	17,637,436	1,528,270	8,495,184	145,573,578
1969	7,363,963	149,704,707	50,471,947		99,291,987	21,788,900	1,518,103	8,882,066	154,890,910
1970	7,641,731	158,923,090	50,564,587		108,386,277	24,259,977	1,541,676	9,183,407	163,952,932
1971	7,372,571	167,260,774	48,655,893		118,619,859	26,289,953	2,160,721	9,533,292	175,597,276
1972	8,081,015	188,332,359	71,187,003		117,165,129	29,518,123	2,300,990	10,382,005	198,348,976
1973	8,494,519	204,447,908	73,610,639		130,920,700	31,641,631	2,509,343	11,003,862	215,977,239
1974	8,930,232	224,660,787	79,341,629		145,365,632	34,508,103	2,671,938	11,602,170	237,556,717
1975	8,491,745	230,053,604	77,718,579		152,372,735	35,224,896	3,510,655	12,002,400	250,460,962
1976	8,806,731	246,941,973	84,032,046		162,937,219	37,416,105	3,535,981	12,342,712	267,989,760
1977	8,764,718	248,977,055	84,642,351		164,346,201	37,132,390	3,821,173	12,585,891	272,669,513
1978	8,813,289	251,949,886	83,903,687		168,057,583	36,334,256	5,507,024	14,320,313	280,882,125
1979	9,465,786	265,515,228	90,902,282		174,613,590	39,088,939	5,216,369	14,682,155	290,722,830
1980	9,906,842	278,568,100	93,626,435		184,944,430	43,321,726	4,858,036	14,764,878	301,358,372
1981	10,430,624	288,000,424	95,286,219		192,714,215	45,963,927	4,748,517	15,179,141	309,925,404
1982	10,428,026	284,683,920	93,040,326		189,094,722	46,213,413	4,792,837	15,220,863	305,961,080
1983	10,201,400	276,017,956	93,947,393		180,800,062	43,925,432	5,101,540	15,302,940	299,707,511
1984	10,650,238	284,719,009	97,187,207		186,294,318	46,122,800	4,901,943	15,552,181	307,008,975
1985	11,247,093	300,527,769	103,824,246		195,161,508	50,089,657	4,617,393	15,864,486	320,366,280
1986	12,537,620	314,528,227	112,382,969		200,955,454	54,278,694	4,000,440	16,538,060	327,712,006
1987	13,063,790	325,784,154	113,350,227		210,084,191	59,107,311	4,007,560	17,071,350	338,372,363
1988	12,843,870	343,531,312	28,819,421	16,941,114	314,908,843	62,110,575	4,735,997	17,579,867	362,236,701
1989	13,402,180	360,621,977	30,514,040	17,003,897	330,062,816	68,159,210	4,729,870	18,132,050	378,811,230
1990	13,795,990	362,847,400	28,062,647	17,223,531	334,492,875	69,866,786	4,962,740	18,758,730	380,815,249
1991	13,710,450	350,657,625	28,794,277	16,780,598	321,387,567	66,836,782	5,340,380	19,050,830	369,013,014

See page 356 for a description of this table.

Vous trouverez une explication de ce tableau à la page 357.

Historical Table 2

Yearly Distribution of Taxable Returns by Total Income Class

Taxation years 1955 - 1991

Taxation year <i>Année d'imposition</i>	Income class based on total income <i>Palier de revenu fondé sur le revenu total</i>				
	Under <i>Moins de</i> \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,01,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683
1983	19,187	1,205,380	2,032,483	1,872,787	1,482,566
1984	19,740	1,236,883	2,011,036	1,888,698	1,498,161
1985	15,926	1,312,521	2,041,763	1,900,727	1,546,988
1986	86,490	1,961,950	2,163,330	1,931,570	1,614,980
1987	73,420	1,945,300	2,185,560	1,940,910	1,667,950
1988	14,680	1,254,000	2,030,670	1,955,310	1,761,270
1989	13,180	1,205,070	2,001,540	1,940,670	1,754,160
1990	19,770	1,144,720	1,976,550	1,916,570	1,766,280
1991	10,510	1,058,970	1,912,600	1,857,560	1,695,850

See page 356 for a description of this table and of all data items.

(1) Data for these income classes are not available for taxation years before 1972, however the total includes all taxpayers.

Répartition annuelle des déclarations imposables selon le revenu total

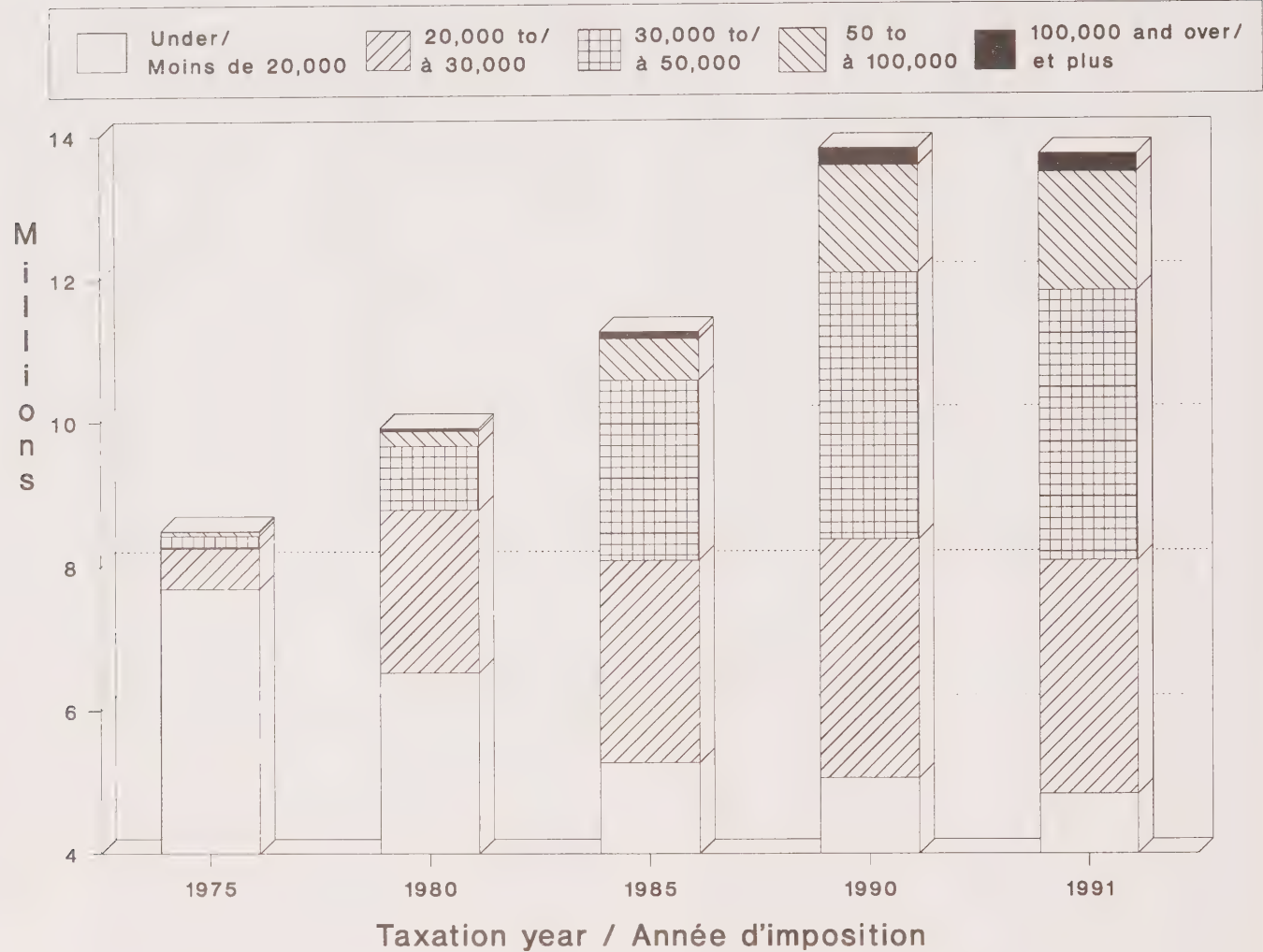
Années d'imposition 1955 à 1991

Income class based on total income Palier de revenu fondé sur le revenu total					Total number of taxable returns Total des déclarations imposables	Taxation year Année d'imposition
\$25,000 to-à \$30,000 ⁽¹⁾	\$30,000 to-à \$40,000 ⁽¹⁾	\$40,000 to-à \$50,000 ⁽¹⁾	\$50,000 to-à \$100,000	\$100,000 and over et plus		
-	-	-	1,920	460	3,558,650	1955
-	-	-	2,084	432	3,908,176	1956
-	-	-	2,202	453	4,076,465	1957
-	-	-	2,463	475	4,048,252	1958
-	-	-	2,562	495	4,242,490	1959
-	-	-	2,745	549	4,389,766	1960
-	-	-	2,964	602	4,507,767	1961
-	-	-	3,048	558	4,681,227	1962
-	-	-	3,302	554	4,927,373	1963
-	-	-	4,129	749	5,301,219	1964
-	-	-	4,808	851	5,728,942	1965
-	-	-	5,679	925	6,276,579	1966
-	-	-	7,243	1,145	6,655,683	1967
-	-	-	9,123	1,453	6,966,914	1968
-	-	-	11,583	1,743	7,363,963	1969
-	-	-	13,529	1,888	7,641,731	1970
-	-	-	16,400	2,145	7,372,571	1971
43,864	38,380	17,515	21,157	3,494	8,081,015	1972
62,637	56,013	24,277	29,453	5,469	8,494,519	1973
103,997	84,981	35,549	41,931	8,051	8,930,232	1974
161,080	121,070	47,431	56,194	11,055	8,491,745	1975
268,048	180,931	61,192	64,930	12,092	8,806,731	1976
354,827	236,035	72,956	74,709	13,286	8,764,718	1977
455,378	327,232	101,728	98,951	17,715	8,813,289	1978
625,020	467,456	140,192	131,353	27,603	9,465,786	1979
826,293	666,133	223,303	202,291	39,509	9,906,842	1980
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624	1981
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026	1982
1,194,649	1,373,575	546,299	398,929	75,545	10,201,400	1983
1,222,467	1,564,143	662,262	464,357	82,491	10,650,238	1984
1,262,515	1,693,003	790,844	579,657	103,149	11,247,093	1985
1,277,900	1,804,040	893,380	685,740	118,250	12,537,620	1986
1,325,290	1,939,040	1,030,920	823,470	131,940	13,063,790	1987
1,416,990	2,052,680	1,135,280	1,042,200	180,800	12,843,870	1988
1,506,160	2,196,700		1,271,500	222,620	13,402,180	1989
		1,290,590				
1,539,500	2,315,300	1,390,090	1,489,160	238,060	13,795,990	1990
1,533,500	2,299,220	1,442,950	1,652,580	246,700	13,710,450	1991

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 357.

(1) Les données pour ces catégories de revenu ne sont pas disponibles pour les années d'imposition antérieures à 1972. Toutefois, le total comprend tous les déclarants.

Historical Graph 2 - Distribution of Taxable Returns by Income Class for Selected Years - 1975 to 1991
Graphique historique 2 - Répartition des déclarations imposables selon le palier de revenu pour les années choisies - 1975 à 1991



Historical Table 3

Yearly Distribution of Taxable Returns by Age and Sex

Taxation years 1963 to 1991

Taxation year	Age group under 25 <i>Groupe d'âge moins de 25</i>			Age group - Groupe d'âge 25-29			Age group - Groupe d'âge 30-34		
	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total
1963	495,596	367,477	863,073	414,855	152,348	567,203	428,749	120,861	549,610
1964	569,910	397,285	967,195	446,654	165,212	611,866	453,255	123,730	576,985
1965	664,104	451,584	1,115,688	475,743	178,189	653,932	465,668	130,760	596,428
1966	795,186	524,964	1,320,150	517,539	198,289	715,828	504,164	145,591	649,755
1967	832,281	575,363	1,407,644	567,358	227,799	795,157	505,524	155,551	661,075
1968	863,045	592,437	1,455,482	604,339	259,260	863,599	524,251	170,112	694,363
1969	904,092	659,276	1,563,368	627,689	291,751	919,440	530,065	195,471	725,536
1970	911,404	687,122	1,598,526	644,444	318,443	962,887	543,717	211,147	754,864
1971	838,829	607,168	1,445,997	674,424	322,668	997,092	541,602	203,255	744,857
1972	988,864	695,125	1,683,989	773,093	401,103	1,174,196	606,620	249,137	855,757
1973	1,054,284	730,532	1,784,816	806,940	431,030	1,237,970	647,988	261,524	909,512
1974	1,150,471	801,927	1,952,398	867,024	473,347	1,340,371	679,275	299,301	978,576
1975	1,035,493	683,110	1,718,603	875,528	459,418	1,334,946	701,987	287,963	989,950
1976	1,052,424	718,123	1,770,547	873,165	495,623	1,368,788	747,402	334,033	1,081,435
1977	1,007,201	674,156	1,681,357	864,357	504,597	1,368,954	780,408	355,160	1,135,568
1978	972,450	634,617	1,607,067	864,126	501,692	1,365,818	802,988	385,039	1,188,027
1979	1,041,036	691,509	1,732,545	874,907	533,155	1,408,062	840,374	424,808	1,265,182
1980	1,037,276	695,136	1,732,412	897,168	586,290	1,483,458	859,138	458,751	1,317,889
1981	1,052,216	741,222	1,793,438	922,352	637,788	1,560,140	878,025	511,543	1,389,568
1982	938,771	691,047	1,629,818	900,738	630,855	1,531,593	841,725	521,332	1,363,057
1983	813,349	608,601	1,421,950	902,031	627,560	1,529,591	851,075	530,421	1,381,496
1984	813,955	616,974	1,430,929	907,394	669,772	1,577,166	867,927	581,226	1,449,153
1985	843,260	632,883	1,476,143	960,546	709,261	1,669,807	903,919	610,148	1,514,067
1986	969,920	760,410	1,730,340	1,005,830	784,400	1,790,230	958,740	692,710	1,651,440
1987	978,940	767,080	1,746,030	1,020,140	802,090	1,822,230	1,001,410	724,800	1,726,220
1988	876,651	682,393	1,559,044	1,014,009	786,734	1,800,743	1,015,077	737,633	1,752,710
1989	855,480	683,540	1,569,020	1,020,520	813,370	1,833,890	1,022,360	766,320	1,788,680
1990	852,180	652,450	1,504,630	1,003,220	814,320	1,817,540	1,041,440	791,330	1,832,760
1991	761,670	602,180	1,363,870	918,030	775,930	1,693,960	1,027,920	784,100	1,812,020

See page 356 for a description of this table.

Tableau historique 3
Répartition annuelle des déclarations imposables selon l'âge et le sexe
Années d'imposition 1963 à 1991

Age group - Groupe d'âge 35-39			Age group - Groupe d'âge 40-44			Age group - Groupe d'âge 45-49			Taxation year
Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	<i>Année d'imposition</i>
420,431	125,428	545,859	374,587	129,713	504,300	322,833	120,668	443,501	1963
437,470	133,886	571,356	412,348	145,8233	558,171	329,479	125,224	454,703	1964
466,635	145,596	612,231	445,090	162,198	607,288	373,371	140,877	514,248	1965
504,409	156,859	661,268	475,028	172,369	647,397	413,885	161,409	575,294	1966
521,871	167,816	689,687	495,872	188,671	684,543	450,048	187,194	637,242	1967
528,856	172,557	701,413	510,710	195,442	706,152	465,712	191,154	656,866	1968
525,699	199,099	724,798	502,924	214,368	717,292	477,301	215,524	692,825	1969
521,252	202,263	723,515	518,760	218,001	736,761	483,370	230,413	713,783	1970
513,214	193,214	706,428	514,689	206,269	720,958	479,495	212,813	692,308	1971
538,619	212,252	750,871	542,316	229,347	771,663	515,071	235,562	750,633	1972
558,914	230,372	789,286	547,367	238,815	786,182	519,594	231,706	751,300	1973
572,470	258,034	830,504	568,659	246,727	815,386	539,092	245,265	784,357	1974
581,971	249,325	831,296	554,970	243,439	798,409	523,410	238,160	761,570	1975
590,450	267,161	857,611	535,033	248,543	783,576	532,822	253,808	786,630	1976
605,046	275,767	880,813	537,356	255,574	792,930	530,603	249,577	780,180	1977
629,322	293,294	922,616	533,226	255,092	788,318	531,086	244,098	775,184	1978
676,166	338,660	1,014,826	550,778	291,083	841,861	540,711	265,230	805,941	1979
696,284	375,074	1,071,358	574,634	318,932	893,566	532,696	287,343	820,039	1980
737,828	418,656	1,156,484	566,194	349,489	915,683	529,933	299,622	829,555	1981
765,495	467,552	1,233,047	594,233	366,724	960,957	514,487	306,499	820,986	1982
769,149	468,488	1,237,637	601,191	380,208	981,399	513,823	314,310	828,133	1983
807,661	524,122	1,331,783	628,448	408,833	1,037,281	529,954	331,544	861,498	1984
833,397	572,744	1,406,141	663,620	451,719	1,115,339	538,221	369,515	907,736	1985
875,480	643,280	1,518,770	731,520	535,620	1,267,140	564,500	415,310	979,800	1986
890,490	681,240	1,571,740	772,260	586,160	1,358,420	592,100	447,180	1,039,280	1987
896,392	674,408	1,570,800	819,614	615,957	1,435,571	617,147	467,387	1,084,534	1988
927,430	709,110	1,636,540	835,380	667,810	1,503,190	644,290	508,130	1,152,420	1989
940,520	757,730	1,698,250	861,520	718,380	1,579,890	679,030	538,730	1,217,750	1990
949,040	768,450	1,717,490	851,320	713,370	1,564,690	707,630	573,340	1,280,970	1991

Vous trouverez une explication de ce tableau à la page 357.

Historical Table 3 (Concluded)

Yearly Distribution of Taxable Returns by Age and Sex

Taxation years 1963 to 1991

Taxation year	Age group - Groupe d'âge 50-54			Age group - Groupe d'âge 55-59			Age group - Groupe d'âge 60-64		
	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total
1963	284,909	104,449	389,358	228,402	81,250	309,652	168,075	52,475	220,550
1964	307,757	116,389	424,146	252,192	90,007	342,199	184,499	58,062	242,561
1965	340,795	129,135	469,930	275,023	101,509	376,532	205,198	67,205	272,403
1966	371,301	141,924	513,225	313,328	112,887	426,215	222,529	74,317	296,846
1967	384,132	156,850	540,982	328,670	122,561	451,231	242,270	89,209	331,479
1968	387,404	166,012	553,416	340,941	132,973	473,914	251,546	94,277	345,823
1969	389,639	178,411	568,050	346,954	153,684	500,638	260,431	106,812	367,243
1970	396,594	188,349	584,943	360,331	163,792	524,123	273,626	119,048	392,674
1971	415,055	188,846	603,901	353,892	156,133	510,025	271,129	109,603	380,732
1972	445,950	212,231	658,181	370,780	163,790	534,570	293,425	122,557	415,982
1973	472,340	227,421	699,761	381,724	175,302	557,026	314,098	132,312	446,410
1974	497,091	224,282	721,373	373,771	169,177	542,948	314,437	131,894	446,331
1975	486,444	217,942	704,386	374,499	163,708	538,207	310,037	119,525	429,562
1976	485,918	224,127	710,045	414,024	181,094	595,118	307,569	121,741	429,310
1977	484,044	221,701	705,745	410,937	181,692	592,629	302,794	121,699	424,493
1978	480,465	223,817	704,282	412,651	179,692	592,343	308,916	124,516	433,432
1979	502,797	247,347	750,144	441,591	214,162	655,753	311,231	139,331	450,562
1980	511,042	257,445	768,487	456,361	230,785	687,146	337,664	157,495	495,159
1981	517,109	272,485	789,594	455,329	245,018	700,347	346,799	177,081	523,880
1982	515,159	302,022	817,181	455,249	249,874	705,123	364,207	197,039	561,246
1983	495,153	277,721	772,874	456,627	236,902	693,529	367,286	193,283	560,569
1984	503,073	288,083	791,156	455,972	257,909	713,881	383,365	202,719	586,084
1985	504,871	307,260	812,131	478,251	268,887	747,138	386,047	223,601	609,648
1986	519,690	347,760	867,460	501,160	307,670	808,830	410,560	257,730	668,280
1987	520,300	357,710	878,010	510,660	330,050	840,710	431,420	271,360	702,770
1988	521,203	361,542	882,745	491,202	319,066	810,268	425,507	264,176	689,683
1989	541,910	393,720	935,620	513,010	331,020	844,030	432,300	282,450	714,750
1990	536,000	413,090	949,100	497,270	346,120	843,390	452,930	305,520	758,450
1991	528,270	430,720	958,990	486,000	348,330	834,330	460,220	313,230	773,450

See page 356 for a description of this table.

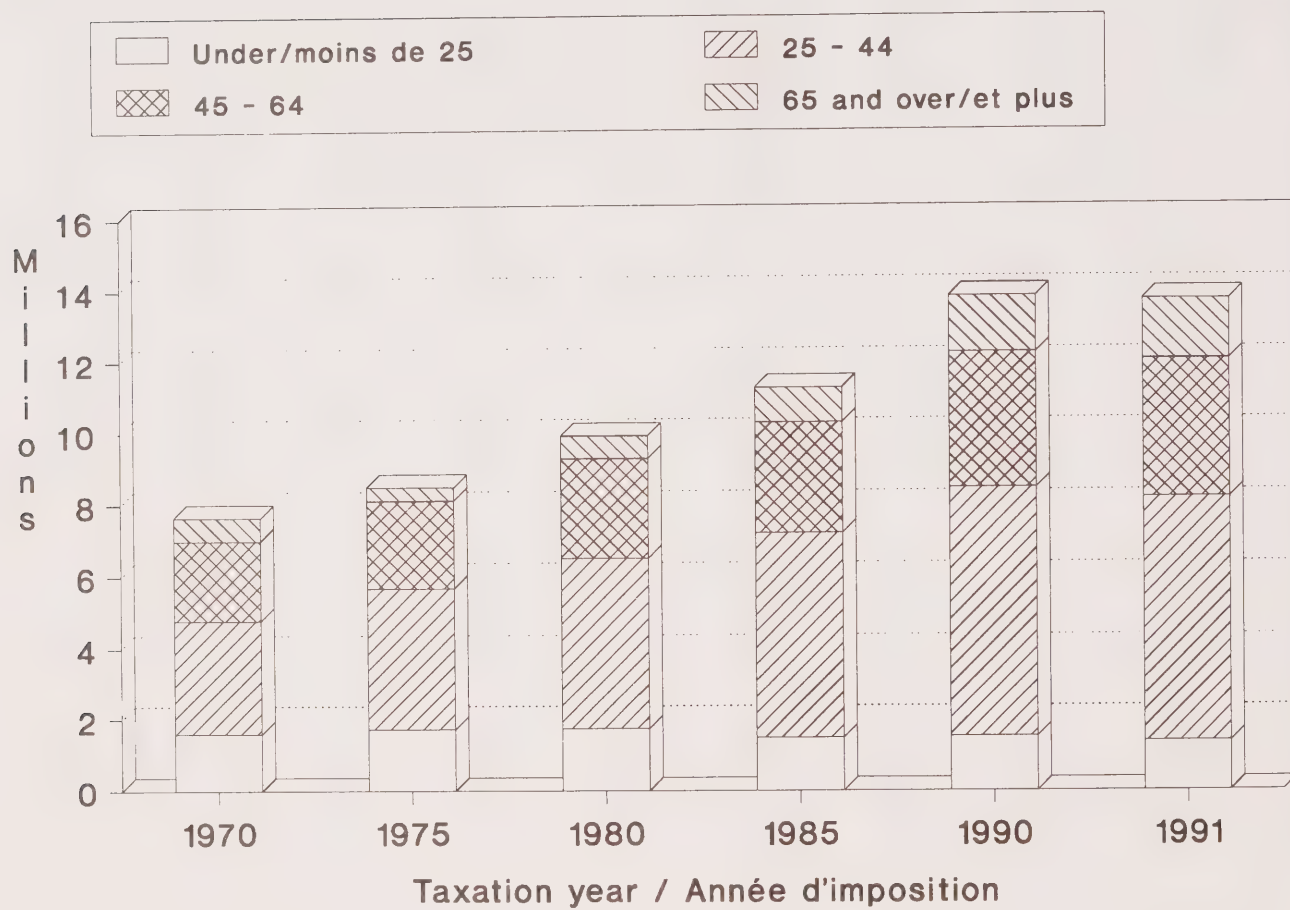
Tableau historique 3 (fin)
Répartition annuelle des déclarations imposables selon l'âge et le sexe
Années d'imposition 1963 à 1991

Age group - Groupe d'âge 65-69			Age group 70 and over Groupe d'âge 70 et plus			Grand total - Total global			Taxation year
Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	<i>Année d'imposition</i>
3,916	30,055	113,971	98,014	52,213	150,227	3,506,063	1,421,310	4,927,373	1963
90,159	32,068	122,227	117,634	64,460	182,094	3,774,343	1,526,876	5,301,219	1964
109,771	37,143	146,914	120,019	68,048	188,067	4,056,999	1,671,943	5,728,942	1965
127,942	46,315	174,257	135,144	77,886	213,030	4,435,829	1,840,750	6,276,579	1966
148,789	58,804	207,593	150,273	89,245	239,518	4,632,412	2,023,271	6,655,683	1967
169,164	72,308	241,472	163,533	104,558	268,091	4,813,214	2,153,700	6,966,914	1968
181,141	90,006	271,147	177,465	130,371	307,836	4,926,229	2,437,734	7,363,963	1969
193,189	110,15	303,346	197,908	145,036	342,944	5,046,055	2,595,676	7,641,731	1970
181,908	93,151	275,059	170,491	122,028	292,519	4,955,924	2,416,647	7,372,571	1971
164,070	72,255	236,325	145,561	101,047	246,608	5,385,486	2,695,529	8,081,015	1972
172,548	80,948	253,496	157,825	117,611	275,436	5,634,917	2,859,602	8,494,519	1973
178,507	79,715	258,222	156,577	101,090	257,667	5,898,365	3,031,867	8,930,232	1974
145,508	59,520	205,028	105,388	72,334	177,722	5,696,359	2,795,386	8,491,745	1975
152,105	67,851	219,956	112,293	86,588	198,881	5,805,638	3,001,093	8,806,731	1976
145,955	61,940	207,895	108,753	84,463	193,216	5,777,970	2,986,748	8,764,718	1977
147,360	71,865	219,225	120,873	95,439	216,312	5,803,709	3,009,580	8,813,289	1978
174,168	88,405	262,573	150,545	127,242	277,787	6,104,626	3,361,160	9,465,786	1979
197,983	100,781	298,764	179,205	157,034	336,239	6,280,448	3,626,394	9,906,842	1980
213,176	130,181	343,357	223,933	202,508	426,441	6,444,051	3,986,573	10,430,624	1981
212,570	134,165	346,735	227,019	229,993	457,012	6,330,019	4,098,007	10,428,026	1982
214,351	124,916	339,267	233,147	218,547	451,694	6,218,713	3,982,687	10,201,400	1983
217,619	136,446	354,065	265,607	245,669	511,276	6,383,545	4,266,693	10,650,238	1984
251,539	154,987	406,526	295,958	279,862	575,820	6,662,767	4,584,325	11,247,092	1985
304,690	202,130	506,830	385,580	353,570	739,150	7,231,570	5,306,040	12,537,620	1986
328,690	224,380	553,070	426,850	387,490	814,350	7,479,400	5,584,390	13,063,790	1987
307,829	204,798	512,627	371,101	360,699	731,800	7,362,505	5,481,345	12,843,870	1988
323,550	229,280	552,830	429,710	427,430	857,150	7,583,970	5,818,210	13,402,180	1989
347,010	254,190	601,200	486,520	496,420	982,930	7,703,200	6,092,790	13,795,990	1990
360,100	273,230	633,330	518,960	548,840	1,067,790	7,573,820	6,136,640	13,710,450	1991

Vous trouverez une explication de ce tableau à la page 357.

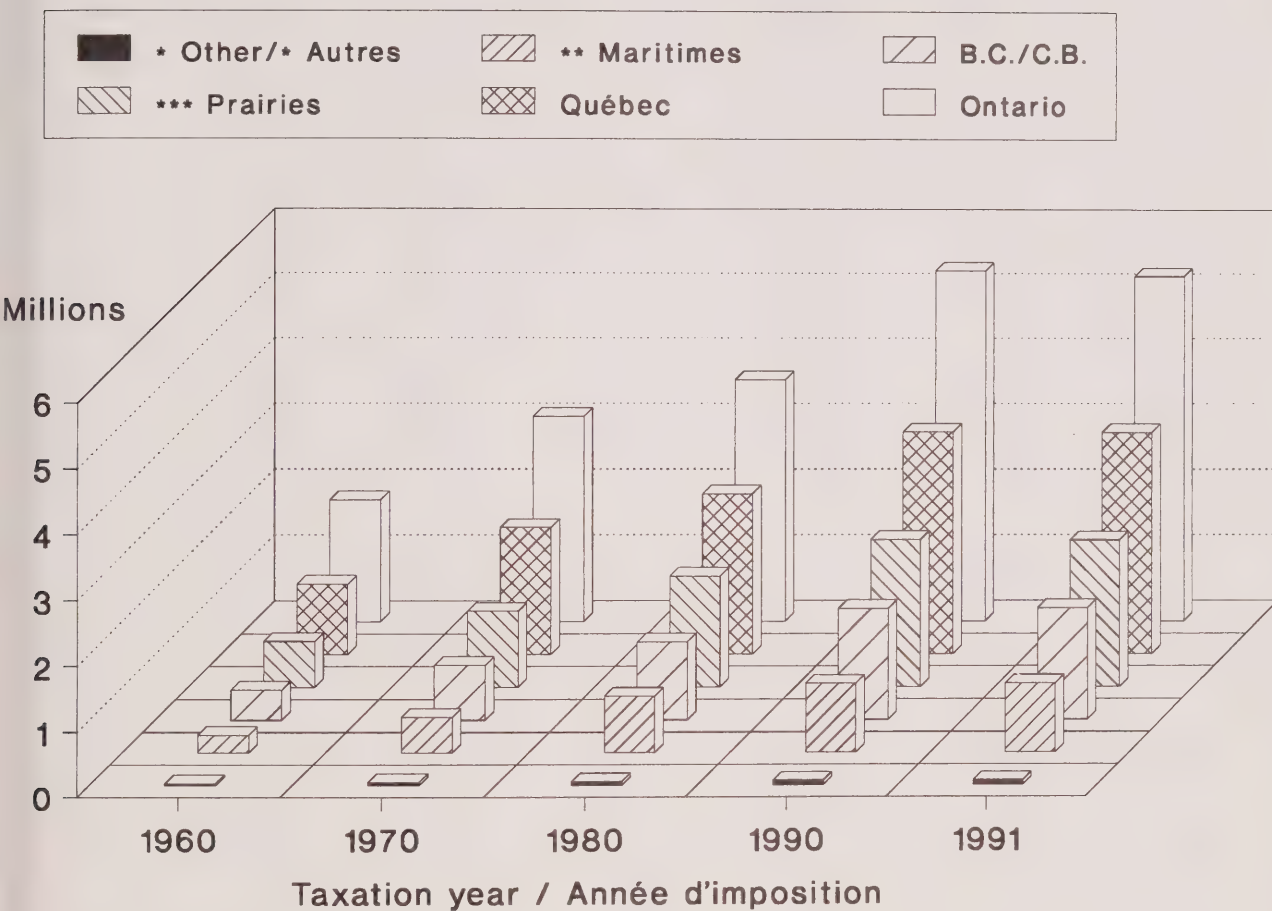
Historical Graph 3 - Taxable Returns by Age for Selected Years - 1970 to 1991

Graphique historique 3 - Déclarations imposables selon l'âge pour les années choisies - 1970 à 1991



Historical Graph 4 - Taxable Returns by Province for Selected Years - 1960 to 1991

Graphique historique 4 - Déclarations imposables par province pour les années choisies - 1960 à 1991



Notes: * Includes Yukon Territory and Northwest Territories and outside Canada

** Includes Newfoundland, Prince Edward Island, Nova Scotia, and New Brunswick

*** Includes Manitoba, Saskatchewan, and Alberta

Note: * Inclut le Territoire du Yukon, les Territoires du Nord-Ouest et les déclarations produites hors du Canada

** Inclut Terre-Neuve, l'Île-du-Prince-Édouard, la Nouvelle-Écosse et le Nouveau-Brunswick

*** Inclut le Manitoba, la Saskatchewan et l'Alberta

Historical Table 4

Yearly Distribution of Taxable Returns by Province

Taxation years 1955 to 1991

Taxation year <i>Année d'imposition</i>	Newfoundland <i>Terre-Neuve</i>	Prince Edward Island <i>Île-du-Prince-Édouard</i>	Nova Scotia <i>Nouvelle-Écosse</i>	New Brunswick <i>Nouveau-Brunswick</i>	Quebec <i>Québec</i>	Ontario	Manitoba
1955	44,880	7,290	103,880	74,200	832,600	1,542,430	174,380
1956	49,380	8,050	110,337	83,988	925,223	1,675,506	186,244
1957	48,445	8,911	114,860	81,866	989,418	1,728,585	193,931
1958	45,466	8,453	110,250	77,683	960,351	1,734,782	196,668
1959	47,547	9,688	115,649	85,119	1,018,021	1,804,731	212,465
1960	51,628	10,490	123,790	89,839	1,069,635	1,850,428	219,410
1961	54,528	11,517	127,015	93,317	1,122,096	1,886,702	224,111
1962	56,722	11,504	129,950	95,250	1,181,326	1,943,215	225,243
1963	60,776	12,740	137,395	102,579	1,250,026	2,044,518	236,905
1964	66,148	14,484	146,383	110,811	1,372,148	2,178,818	248,470
1965	74,808	15,788	160,982	122,920	1,483,091	2,350,644	261,099
1966	86,576	19,287	178,993	136,614	1,617,366	2,564,529	287,858
1967	93,450	20,659	192,785	146,653	1,721,768	2,690,311	303,481
1968	100,710	21,970	206,223	155,780	1,778,361	2,831,038	317,842
1969	105,213	24,315	220,286	165,593	1,851,751	3,016,533	332,374
1970	111,698	26,391	233,042	174,206	1,927,383	3,120,633	344,129
1971	106,906	24,049	216,061	164,575	1,877,265	3,007,742	321,581
1972	131,275	29,626	253,358	194,184	2,064,662	3,235,810	351,910
1973	147,768	34,330	276,413	212,672	2,001,871	3,449,964	381,873
1974	165,394	37,950	295,207	234,508	2,038,716	3,614,068	403,828
1975	173,614	40,216	304,043	247,174	2,056,594	3,183,004	417,901
1976	178,687	42,072	308,813	252,599	2,131,945	3,293,649	426,938
1977	183,988	44,084	318,291	256,695	2,159,936	3,341,329	354,069
1978	191,307	47,130	334,906	265,665	2,134,641	3,310,815	347,564
1979	195,891	46,818	336,459	268,784	2,308,274	3,572,969	372,807
1980	198,645	47,449	345,488	270,104	2,436,414	3,679,856	386,363
1981	202,909	48,729	355,395	279,520	2,518,969	3,864,111	407,467
1982	209,313	49,650	308,106	282,898	2,509,583	3,908,469	418,721
1983	200,055	50,380	302,403	280,405	2,461,923	3,896,827	398,298
1984	205,387	52,142	317,740	289,359	2,580,952	4,036,191	423,952
1985	212,385	52,698	346,990	297,472	2,779,575	4,305,855	455,464
1986	223,230	56,460	389,880	306,970	3,108,580	4,830,160	515,510
1987	233,510	58,970	406,510	321,840	3,239,850	5,071,380	530,570
1988	224,750	57,520	392,930	309,750	3,172,750	5,030,630	505,070
1989	235,580	60,050	409,920	322,060	3,296,190	5,245,240	518,380
1990	239,520	61,460	419,690	333,110	3,381,380	5,356,070	528,520
1991	239,720	61,670	419,290	334,890	3,376,070	5,271,280	516,530

See page 356 for a description of this table and of all data items.

Tableau historique 4
Répartition annuelle des déclarations imposables selon la province ou le territoire
Années d'imposition 1955 à 1991

Saskatchewan	Alberta	British Columbia <i>Colombie-Britannique</i>	Yukon Territory <i>Territoire du Yukon</i>	Northwest Territories <i>Territoires du Nord-Ouest</i>	Outside Canada <i>Hors du Canada</i>	Grand total <i>Total global</i>	Taxation year <i>Année d'imposition</i>
126,110	234,620	392,030	3,960	1,990	20,280	3,558,650	1955
147,599	259,017	439,518	4,029	2,111	17,174	3,908,176	1956
148,130	279,879	455,899	4,055	2,634	19,852	4,076,465	1957
157,619	289,275	443,252	3,939	2,870	17,644	4,048,252	1958
165,072	300,513	457,482	4,224	3,247	18,732	4,242,490	1959
171,857	310,249	462,223	4,724	3,615	21,878	4,389,766	1960
174,898	319,459	463,265	4,571	4,059	22,229	4,507,767	1961
183,569	333,089	489,825	4,414	3,808	23,312	4,681,227	1962
195,004	339,798	512,933	4,496	4,192	26,011	4,927,373	1963
215,055	361,187	552,314	4,289	4,470	26,642	5,301,219	1964
230,081	388,259	605,665	4,464	4,914	26,227	5,728,942	1965
253,011	435,467	661,104	4,919	5,826	25,029	6,276,579	1966
268,511	470,976	703,262	5,715	6,370	31,742	6,655,683	1967
269,725	500,038	740,676	6,226	6,923	31,402	6,966,914	1968
256,840	535,133	809,609	6,794	7,920	31,602	7,363,963	1969
256,749	559,181	838,834	7,400	8,967	33,118	7,641,731	1970
245,853	540,813	825,870	6,917	8,960	25,979	7,372,571	1971
273,179	592,012	907,331	7,752	10,768	29,148	8,081,015	1972
300,464	642,595	996,651	8,590	11,918	29,410	8,494,519	1973
323,623	701,965	1,060,894	9,738	12,941	31,400	8,930,232	1974
286,356	652,460	1,076,675	10,424	13,760	29,524	8,491,745	1975
295,931	708,601	1,110,970	10,474	14,416	31,636	8,806,731	1976
298,896	740,344	1,010,016	11,033	15,490	30,547	8,764,718	1977
299,398	763,826	1,062,165	11,089	16,129	28,654	8,813,289	1978
330,359	868,551	1,110,539	11,178	16,092	27,065	9,465,786	1979
349,052	951,258	1,187,344	11,741	16,627	26,501	9,906,842	1980
377,565	1,051,558	1,268,327	12,517	17,986	25,571	10,430,624	1981
383,071	1,060,401	1,241,008	11,107	18,504	27,195	10,428,026	1982
374,595	997,651	1,183,607	10,620	18,389	26,247	10,201,400	1983
380,296	1,001,002	1,306,684	11,109	19,533	25,891	10,650,238	1984
387,236	1,086,934	1,263,278	11,469	19,779	27,957	11,247,092	1985
445,720	1,171,640	1,425,000	11,780	19,760	32,910	12,537,620	1986
458,080	1,185,130	1,494,110	12,580	19,520	31,750	13,063,790	1987
432,910	1,167,290	1,486,740	12,470	19,430	31,630	12,843,870	1988
440,150	1,216,760	1,590,960	13,010	20,480	33,410	13,402,180	1989
447,360	1,265,450	1,691,700	13,740	21,850	36,150	13,795,990	1990
447,020	1,268,600	1,704,170	13,430	22,100	35,680	13,710,450	1991

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 357.

Historical Table 5

Statement of Annual Net Collections

(All money figures in millions of dollars and constant dollars - 1986 Base year = 100)

1950 to 1992 fiscal years

Fiscal year ended March 31 <i>Exercice financier se terminant le 31 mars</i>	Individuals-Particuliers					Total net collections from individuals <i>Total des rentrées nettes des particuliers</i>
	Federal income tax <i>Impôt fédéral</i>	Provincial income tax <i>Impôt provincial</i>	Canada Pension Plan contributions <i>Cotisations au Régime de pensions du Canada</i>	Unemployment Insurance premiums <i>Cotisations à l'assurance- chômage</i>	Old Age Security tax <i>Impôt de sécurité de la vieillesse</i>	
	\$	\$	\$	\$	\$	\$
1950	3,273.7					3,273.7
1951	3,091.5					3,091.5
1952	4,517.1				0.5	4,517.6
1953	5,514.5				211.2	5,725.7
1954	5,523.7				421.9	5,945.6
1955	5,504.7				469.3	5,974.0
1956	5,438.5				470.2	5,908.7
1957	6,224.0				555.6	6,779.6
1958	6,492.6				584.4	7,077.1
1959	5,784.2				625.6	6,409.8
1960	6,610.1				783.1	7,393.2
1961	7,168.8				961.0	8,129.9
1962	7,417.0	157.2			1,071.6	8,645.8
1963	7,086.1	1,025.2			1,111.7	9,223.0
1964	7,436.6	1,143.5			1,206.5	9,786.7
1965	8,190.4	1,435.7			1,681.9	11,308.0
1966	8,057.5	1,990.2	356.9 ⁽¹⁾		1,861.2	12,265.9
1967	8,972.8	2,528.5	2,130.9		2,091.4	15,723.6
1968	9,928.9	3,347.7	2,232.1		2,787.8	18,296.5
1969	11,405.6	3,622.1	2,328.2		3,052.0	20,407.9
1970	14,729.1	4,288.7	2,407.5		3,314.5	24,739.7
1971	15,885.2	5,118.9	2,550.7		3,553.5	27,108.3
1972	18,035.6	5,651.5	2,473.1	330.8 ⁽¹⁾	3,703.6	30,194.6
1973	19,967.8	5,808.3	2,492.8	2,120.6	3,305.6	33,695.0
1974	19,864.2	5,955.4	2,554.9	2,561.7	3,258.1	34,194.2
1975	22,765.4	6,499.8	2,802.7	3,667.2	3,714.9	39,450.0
1976	25,688.8	6,835.4	3,135.2	4,393.9	1,067.4	41,120.6
1977	28,499.4	7,561.2	3,283.0	4,927.9		44,271.5
1978	25,656.2	7,727.4	3,301.3	4,641.9		41,326.7
1979	24,722.6	8,007.7	3,482.1	4,697.2		40,909.7
1980	25,762.6	8,032.7	3,523.1	4,251.6		41,570.1
1981	26,274.3	10,532.3	3,562.0	4,516.4		44,885.0
1982	28,729.0	11,688.1	3,921.0	5,839.2		50,177.3
1983	29,751.4	12,936.0	3,894.2	5,693.7		52,275.4
1984	29,185.3	12,927.5	4,021.5	8,079.4		54,213.7
1985	30,472.8	12,747.3	4,041.1	8,101.1		55,362.4
1986	33,007.8	13,200.1	4,495.1	8,955.8		59,658.8
1987	36,281.4	14,821.2	4,766.0	9,400.0		65,268.6
1988	41,551.5	17,689.1	5,141.1	9,825.8		74,207.5
1989	40,373.9	17,058.6	5,481.0	10,094.7		73,008.2
1990	43,426.4	18,898.3	6,091.0	9,179.2		77,595.0
1991	48,201.6	21,782.1	6,668.4	10,886.6		87,538.7
1992	48,511.7	19,942.7	6,648.8	12,497.6		87,600.9

(1) Figure covers only 2 months.

(2) Figure includes special 5% refundable tax payable by corporation and certain trusts.

See page 356 for a description of this table and of all data items.

État des rentrées annuelles nettes

(Montants en millions de dollars constants - Année de base 1986 = 100)

Exercice financier 1950 à 1992

Fiscal year ended March 31 Exercice financier se terminant le 31 mars	Corporations - Corporations				Corporations - Corporations		
	Federal income tax <i>Impôt fédéral</i>	Provincial income tax <i>Impôt provincial</i>	Old Age Security tax <i>Impôt de sécurité de la vieillesse</i>	Total net collections from corporations <i>Total des rentrées nettes des corp.</i>	Non-resident tax <i>Impôt des non- résidents</i>	Miscellaneous tax revenue <i>Recettes fiscales diverses</i>	Total net collections
	\$	\$	\$	\$	\$	\$	\$
1950	3,174.7			3,174.7	250.0	147.9	6,846.3
1951	3,787.7			3,787.7	291.9	207.6	7,378.7
1952	5,234.7		9.3	5,244.0	256.9	188.0	10,204.2
1953	5,794.4		172.4	5,966.8	250.9	178.0	12,121.5
1954	5,540.5		258.6	5,799.1	250.2	181.9	12,176.7
1955	4,746.5		214.0	4,960.5	285.1	208.4	11,427.9
1956	4,714.2		244.5	4,958.7	303.7	305.5	11,476.6
1957	5,636.9		299.1	5,936.0	339.6	354.2	13,409.8
1958	5,345.5		262.8	5,609.1	278.4	310.0	13,273.6
1959	4,361.5		236.3	4,597.9	261.5	309.8	11,579.1
1960	4,822.4		385.2	5,207.6	309.7	373.0	13,283.5
1961	5,348.1		433.6	5,781.7	369.5	355.7	14,636.4
1962	4,973.1		414.1	5,387.3	464.6	350.0	14,847.7
1963	4,804.2	262.0	467.9	5,534.1	524.4	353.8	15,636.5
1964	5,019.5	388.4	461.3	5,869.2	496.4	361.6	16,514.8
1965	5,933.8	527.3	565.4	7,026.5	559.6	345.0	19,239.5
1966	6,042.1	497.2	572.8	7,112.1	639.3	407.7	20,425.0
1967	5,778.7	479.5	542.3	6,800.5	738.5	1,078.3 ⁽²⁾	24,341.0
1968	5,820.6	581.9	522.6	6,925.1	768.3	492.3 ⁽²⁾	26,482.2
1969	6,771.5	679.8	610.4	8,061.7	685.5	59.7 ⁽²⁾	29,214.8
1970	8,434.0	777.8	733.3	9,945.1	802.7	-6.8 ⁽²⁾	35,480.8
1971	6,961.4	711.6	652.3	8,325.4	810.2	265.8 ⁽²⁾	36,509.6
1972	6,536.2	805.4	636.2	7,977.8	861.4	390.1 ⁽²⁾	39,424.0
1973	7,370.8	1,023.1	738.9	9,132.8	810.6	196.7 ⁽²⁾	43,834.7
1974	8,548.9	946.6	749.4	10,244.9	811.3	96.0 ⁽²⁾	45,346.4
1975	9,695.0	1,245.9	1,245.5	12,186.4	967.2	54.3 ⁽²⁾	52,658.4
1976	11,806.9	1,815.8	294.3	13,917.1	1,013.3	33.3	56,084.2
1977	10,482.3	1,133.3	-	11,615.6	879.1	150.7	56,917.0
1978	10,425.2	1,427.7	-	11,853.0	899.3	115.9	54,194.8
1979	10,265.1	1,567.7	-	11,832.8	931.3	123.4	53,797.2
1980	11,340.6	1,325.4	-	12,666.1	1,171.4	141.1	55,548.7
1981	10,737.1	1,895.4	-	12,632.5	1,148.2	164.9	58,830.6
1982	9,698.6	1,432.5	-	11,131.1	1,216.4	1,175.1	63,699.9
1983	8,066.9	513.6	-	8,580.5	1,127.7	2,362.7	64,346.2
1984	7,885.3	733.5	-	8,618.8	983.0	2,414.0	66,229.5
1985	9,770.4	705.3	-	10,465.3	1,063.4	2,779.8	69,670.8
1986	9,210.1	772.9	-	9,983.0	1,053.2	2,162.1	72,857.7
1987	9,468.3	673.9	-	10,142.1	1,298.5	589.2	77,298.6
1988	10,016.9	1,065.2	-	11,082.1	1,069.7	118.5	86,477.7
1989	10,289.5	1,228.0	-	11,517.5	1,384.2	228.9	86,230.7
1990	10,896.6	1,350.7	-	12,247.3	1,138.6	187.9	91,216.2
1991	9,172.1	640.6	-	9,812.7	1,148.2	232.1	91,216.2
1992	6,559.0	857.4	-	7,416.4	999.2	217.3	97,091.1

(1) Données couvrant seulement 2 mois.

(2) Comprend l'impôt remboursable spéciale de 5 % payable par les corporations et certaines fiducies.

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 357.

Notes

Notes

